

HOUSE BILL No. 1301

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 6-1.5-5-5; IC 6-2.5-8-1; IC 6-3.5-6-18.5; IC 6-6-5.5; IC 6-8.1-7-1; IC 8-22-3-11.6; IC 15-5-9; IC 32-28-3; IC 36-2-15-5; IC 36-3; IC 36-6; IC 36-7; IC 36-8; IC 36-9-11.1-11; IC 36-3-4.3.

Synopsis: Marion County government consolidation. Does the following in Marion County: (1) Reduces the term of office for a township assessor elected in the 2006 general election from four years to two years. (2) Beginning January 1, 2008, eliminates the office of township assessor. (3) Provides that the city controller administers the dog tax and dog fund and the county assessor assumes other township assessor duties and responsibilities. (4) Adjusts the membership of the county property tax assessment board of appeals. (5) Provides that ordinances and resolutions concerning budgets and appropriations for judicial officers and certain county officers are subject to veto (current law exempts those ordinances and resolutions from veto). Permits the consolidated city to adopt an ordinance to merge the airport authority's law enforcement services into the consolidated law enforcement department of the consolidated city. (Current law requires the airport authority to adopt a substantially similar ordinance.) Consolidates township fire departments, fire protection territories, and the airport authority fire department into the fire department of the consolidated city. Creates a consolidated fire department advisory commission to advise the chief of the consolidated department regarding department operations. Exempts from the ad valorem property tax limits amounts imposed by a consolidated city to fund indebtedness assumed,
(Continued next page)

Effective: Upon passage; July 1, 2006; January 1, 2007.

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January 12, 2006, read first time and referred to Committee on Government and Regulatory Reform.



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deceased, paid, or refunded in connection with the consolidation of certain fire departments into the fire department of a consolidated city. Establishes the annual maximum increase in the permissible ad valorem property tax levy for a consolidated city related to the fire special service district. Provides that the employees of the fire departments being consolidated become employees of the consolidated fire department. Provides that the property, equipment, records, rights, contracts (including labor contracts), and indebtedness related to fire protection services of the fire departments being consolidated are transferred to or assumed by the consolidated city. Establishes the process by which the fire department of an excluded city may be consolidated into the fire department of a consolidated city. Provides that the consolidated fire department shall provide emergency ambulance services in the county. Authorizes the fire special services district to levy a tax to pay the amounts required to satisfy the 1937 firefighters' pension fund obligations. Authorizes a consolidated city to issue obligations to refund obligations issued by the fire departments being consolidated into the fire department of the consolidated city. Adjusts the maximum ad valorem property tax levy of a consolidated city for 2007 to account for the consolidation of certain fire departments into the fire department of the consolidated city. Provides that a firefighter who is a member of the 1937 or 1977 fund remains a member of the same fund after the consolidation. Provides that a firefighter whose services for an entity are consolidated into the metropolitan law enforcement agency or the fire department of a consolidated city becomes a member of the 1977 fund. Makes conforming changes. Makes legislative findings concerning the need for government consolidation in Marion County. Repeals a provision requiring the special service district to pay for the care of a firefighter or police officer who is injured or contracts an illness while in the performance of the firefighter's or police officer's duties.

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Introduced

Second Regular Session 114th General Assembly (2006)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2005 Regular Session of the General Assembly.

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HOUSE BILL No. 1301

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-1.5 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2007]:

4 **Chapter 1.5. County Assessor Performs Township Assessor**
5 **Duties**

6 **Sec. 1. In a county having a consolidated city, the county**
7 **assessor has the same duties and responsibilities for the county that**
8 **the township assessor in a county that does not have a consolidated**
9 **city has for the township.**

10 SECTION 2. IC 6-1.1-3-17 IS AMENDED TO READ AS
11 FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 17. (a) On or
12 before June 1 of each year, each township assessor of a county **not**
13 **having a consolidated city** shall deliver to the county assessor a list
14 which states by taxing district the total of the personal property
15 assessments as shown on the personal property returns filed with the



1 **township** assessor on or before the filing date of that year. ~~and in a~~
 2 ~~county with a township assessor under IC 36-6-5-1 in every township~~
 3 ~~the township assessor shall deliver the lists to the county auditor as~~
 4 ~~prescribed in subsection (b).~~

5 (b) On or before July 1 of each year, each county assessor shall
 6 certify to the county auditor the assessment value of the personal
 7 property in every taxing district.

8 (c) The department of local government finance shall prescribe the
 9 forms required by this section.

10 SECTION 3. IC 6-1.1-4-13.8, AS AMENDED BY P.L.228-2005,
 11 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 JANUARY 1, 2007]: Sec. 13.8. (a) As used in this section,
 13 "commission" refers to a county land valuation commission established
 14 under subsection (b).

15 (b) Subject to subsection (1), a county land valuation commission is
 16 established in each county for the purpose of determining the value of
 17 commercial, industrial, and residential land (including farm homesites)
 18 in the county.

19 (c) The county assessor is chairperson of the commission.

20 (d) The following are members of the commission:

21 (1) The county assessor. The county assessor shall cast a vote
 22 only to break a tie.

23 (2) **Except in a county having a consolidated city**, each
 24 township assessor, when the respective township land values for
 25 that township assessor's township are under consideration. A
 26 township assessor serving under this subdivision shall vote on all
 27 matters relating to the land values of that township assessor's
 28 township.

29 (3) **Except in a consolidated city**, one (1) township assessor from
 30 the county to be appointed by a majority vote of all the township
 31 assessors in the county.

32 (4) One (1) county resident who:

33 (A) holds a license under IC 25-34.1-3 as a salesperson or
 34 broker; and

35 (B) is appointed by:

36 (i) the board of commissioners (as defined in IC 36-3-3-10)
 37 for a county having a consolidated city; or

38 (ii) the county executive (as defined in IC 36-1-2-5) for a
 39 county not described in item (i).

40 (5) Four (4) individuals who:

41 (A) are appointed by the county executive (as defined in
 42 IC 36-1-2-5); and

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(B) represent one (1) of the following four (4) kinds of land in the county:

- (i) Agricultural.
- (ii) Commercial.
- (iii) Industrial.
- (iv) Residential.

Each of the four (4) kinds of land in the county must be represented by one (1) individual appointed under this subdivision.

(6) One (1) individual who:

(A) represents financial institutions in the county; and

(B) is appointed by:

- (i) the board of commissioners (as defined in IC 36-3-3-10) for a county having a consolidated city; or
- (ii) the county executive (as defined in IC 36-1-2-5) for a county not described in item (i).

(e) The term of each member of the commission begins November 1 of the year that precedes by two (2) years the year in which a general reassessment begins under IC 6-1.1-4-4, and ends January 1 of the year in which the general reassessment begins under IC 6-1.1-4-4. The appointing authority may fill a vacancy for the remainder of the vacated term.

(f) The commission shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites) in the county using guidelines determined by the department of local government finance. Not later than November 1 of the year preceding the year in which a general reassessment begins, the commission determining the values of land shall submit the values, all data supporting the values, and all information required under rules of the department of local government finance relating to the determination of land values to the county property tax assessment board of appeals and the department of local government finance. Not later than January 1 of the year in which a general reassessment begins, the county property tax assessment board of appeals shall hold a public hearing in the county concerning those values. The property tax assessment board of appeals shall give notice of the hearing in accordance with IC 5-3-1 and shall hold the hearing after March 31 of the year preceding the year in which the general reassessment begins and before January 1 of the year in which the general reassessment under IC 6-1.1-4-4 begins.

(g) The county property tax assessment board of appeals shall review the values, data, and information submitted under subsection (f) and may make any modifications it considers necessary to provide

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1 uniformity and equality. The county property tax assessment board of
 2 appeals shall coordinate the valuation of property adjacent to the
 3 boundaries of the county with the county property tax assessment
 4 boards of appeals of the adjacent counties using the procedures adopted
 5 by rule under IC 4-22-2 by the department of local government finance.
 6 If the commission fails to submit land values under subsection (f) to the
 7 county property tax assessment board of appeals before January 1 of
 8 the year the general reassessment under IC 6-1.1-4-4 begins, the county
 9 property tax assessment board of appeals shall determine the values.

10 (h) The county property tax assessment board of appeals shall give
 11 notice to the county and township assessors, **if any**, of its decision on
 12 the values. The notice must be given before March 1 of the year the
 13 general reassessment under IC 6-1.1-4-4 begins. Not later than twenty
 14 (20) days after that notice, the county assessor or a township assessor
 15 in the county, **if any**, may request that the county property tax
 16 assessment board of appeals reconsider the values. The county property
 17 tax assessment board of appeals shall hold a hearing on the
 18 reconsideration in the county. The county property tax assessment
 19 board of appeals shall give notice of the hearing under IC 5-3-1.

20 (i) Not later than twenty (20) days after notice to the county
 21 **assessor** and **the** township assessor, **if any**, is given under subsection
 22 (h), a taxpayer may request that the county property tax assessment
 23 board of appeals reconsider the values. The county property tax
 24 assessment board of appeals may hold a hearing on the reconsideration
 25 in the county. The county property tax assessment board of appeals
 26 shall give notice of the hearing under IC 5-3-1.

27 (j) A taxpayer may appeal the value determined under this section
 28 as applied to the taxpayer's land as part of an appeal filed under
 29 IC 6-1.1-15 after the taxpayer has received a notice of assessment. If a
 30 taxpayer that files an appeal under IC 6-1.1-15 requests the values,
 31 data, or information received by the county property tax assessment
 32 board of appeals under subsection (f), the county property tax
 33 assessment board of appeals shall satisfy the request. The department
 34 of local government finance may modify the taxpayer's land value and
 35 the value of any other land in the township, the county where the
 36 taxpayer's land is located, or the adjacent county if the department of
 37 local government finance determines it is necessary to provide
 38 uniformity and equality.

39 (k) The county assessor shall notify all township assessors, **if any**,
 40 in the county of the values as determined by the commission and as
 41 modified by the county property tax assessment board of appeals or
 42 department of local government finance under this section. Township

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assessors shall use the values determined under this section.

(l) After notice to the county assessor and all township assessors in the county, **if any**, a majority of the assessors authorized to vote under this subsection may vote to abolish the county land valuation commission established under subsection (b). Each township assessor, **if any**, and the county assessor has one (1) vote. The county assessor shall give written notice to:

(1) each member of the county land valuation commission; and

(2) each township assessor, **if any**, in the county;
of the abolishment of the commission under this subsection.

SECTION 4. IC 6-1.1-4-25, AS AMENDED BY P.L.177-2005, SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 25. (a) Each township assessor shall keep the assessor's reassessment data and records current by securing the necessary field data and by making changes in the assessed value of real property as changes occur in the use of the real property. The township assessor's records shall at all times show the assessed value of real property in accordance with the provisions of this chapter. The township assessor shall ensure that the county assessor has full access to the assessment records maintained by the township assessor.

(b) ~~The township assessor in a county having a consolidated city; or the county assessor in every other county;~~ shall:

(1) maintain an electronic data file of:

(A) the parcel characteristics and parcel assessments of all parcels; and

(B) the personal property return characteristics and assessments by return;

for each township in the county as of each assessment date;

(2) maintain the electronic file in a form that formats the information in the file with the standard data, field, and record coding required and approved by:

(A) the legislative services agency; and

(B) the department of local government finance;

(3) transmit the data in the file with respect to the assessment date of each year before October 1 of the year to:

(A) the legislative services agency; and

(B) the department of local government finance;

in a manner that meets the data export and transmission requirements in a standard format, as prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency; and

(4) resubmit the data in the form and manner required under this

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subsection, upon request of the legislative services agency or the department of local government finance, if data previously submitted under this subsection does not comply with the requirements of this subsection, as determined by the legislative services agency or the department of local government finance.

An electronic data file maintained for a particular assessment date may not be overwritten with data for a subsequent assessment date until a copy of an electronic data file that preserves the data for the particular assessment date is archived in the manner prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency.

SECTION 5. IC 6-1.1-5-14, AS AMENDED BY P.L.88-2005, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 14. Not later than May 15, each assessing official **in a county not having a consolidated city** shall prepare and deliver to the county assessor a detailed list of the real property listed for taxation in the township. On or before July 1 of each year, each county assessor shall, under oath, prepare and deliver to the county auditor a detailed list of the real property listed for taxation in the county. ~~In a county with an elected township assessor in every township the township assessor shall prepare the real property list.~~ The assessing officials and the county assessor shall prepare the list in the form prescribed by the department of local government finance. The township assessor shall ensure that the county assessor has full access to the assessment records maintained by the township assessor.

SECTION 6. IC 6-1.1-5.5-3, AS AMENDED BY P.L.228-2005, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 3. (a) For purposes of this section, "party" includes:

(1) a seller of property that is exempt under the seller's ownership;
or

(2) a purchaser of property that is exempt under the purchaser's ownership;

from property taxes under IC 6-1.1-10.

(b) Before filing a conveyance document with the county auditor under IC 6-1.1-5-4, all the parties to the conveyance must complete and sign a sales disclosure form as prescribed by the department of local government finance under section 5 of this chapter. All the parties may sign one (1) form, or if all the parties do not agree on the information to be included on the completed form, each party may sign and file a separate form.

(c) ~~Except as provided in subsection (d);~~ The auditor shall forward

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each sales disclosure form to the county assessor. The county assessor shall retain the forms for five (5) years. The county assessor shall forward the sales disclosure form data to the department of local government finance and the legislative services agency

(1) before January 1, 2005, in an electronic format, if possible; and

(2) after December 31, 2004, in an electronic format specified jointly by the department of local government finance and the legislative services agency.

The county assessor shall forward a copy of the sales disclosure forms to the township assessors, **if any**, in the county. The forms may be used by the county assessing officials, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized purpose.

(d) In a county containing a consolidated city, the auditor shall forward the sales disclosure form to the appropriate township assessor. The township assessor shall forward the sales disclosure form to the department of local government finance and the legislative services agency:

(1) before January 1, 2005, in an electronic format, if possible; and

(2) after December 31, 2004, in an electronic format specified jointly by the department of local government finance and the legislative services agency.

The forms may be used by the county assessing officials, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized purpose:

(e) (d) If a sales disclosure form includes the telephone number or Social Security number of a party, the telephone number or Social Security number is confidential.

SECTION 7. IC 6-1.1-5.5-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 12. (a) A party to a conveyance who:

(1) is required to file a sales disclosure form under this chapter; and

(2) fails to file a sales disclosure form at the time and in the manner required by this chapter;

is subject to a penalty in the amount determined under subsection (b).

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(b) The amount of the penalty under subsection (a) is the greater of:

(1) one hundred dollars (\$100); or

(2) twenty-five thousandths percent (0.025%) of the sale price of the real property transferred under the conveyance document.

(c) ~~The township assessor in a county containing a consolidated city, or the county assessor in any other county,~~ shall:

(1) determine the penalty imposed under this section;

(2) assess the penalty to the party to a conveyance; and

(3) notify the party to the conveyance that the penalty is payable not later than thirty (30) days after notice of the assessment.

(d) The county auditor shall:

(1) collect the penalty imposed under this section;

(2) deposit penalty collections as required under section 4 of this chapter; and

(3) notify the county prosecuting attorney of delinquent payments.

(e) The county prosecuting attorney shall initiate an action to recover a delinquent penalty under this section. In a successful action against a person for a delinquent penalty, the court shall award the county prosecuting attorney reasonable attorney's fees.

SECTION 8. IC 6-1.1-8-24, AS AMENDED BY P.L.88-2005, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 24. (a) Each year a township assessor shall assess the fixed property which as of the assessment date of that year is:

(1) owned or used by a public utility company; and

(2) located in the township the township assessor serves.

(b) The township assessor shall determine the assessed value of fixed property. **Except as provided in subsection (c),** the township assessor shall certify the assessed values to the county assessor on or before April 1 of the year of assessment. ~~However, The county assessor shall review the assessed values and shall certify the assessed values to the department of local government finance on or before April 10 of the year of assessment.~~

(c) In a county with an elected township assessor in every township, the township assessor shall certify the list to the department of local government finance. **In a county having a consolidated city,** the county assessor shall ~~review the assessed values and shall~~ certify the ~~assessed values list~~ to the department of local government finance. ~~on or before April 10 of the year of assessment.~~

SECTION 9. IC 6-1.1-18.5-21 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: **Sec. 21. (a) The ad valorem**

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property tax levy limits imposed by this chapter do not apply to ad valorem property taxes imposed by a consolidated city to pay or fund any indebtedness assumed, defeased, paid, or refunded under IC 36-3-1-6.1 or IC 36-3-1-6.3.

(b) For property taxes first due and payable each year beginning in 2007, the maximum permissible ad valorem property tax levy for a consolidated city is increased each year by an amount equal to the lesser of:

(1) the difference between:

(A) the maximum permissible ad valorem property tax levy under section 3 of this chapter for the current year for the consolidated city's fire special service district created under IC 36-3-1-6; and

(B) the amount levied that year for the fire special service district; or

(2) ten percent (10%) of the maximum permissible ad valorem property tax levy under section 3 of this chapter for property taxes first due and payable in 2007 for the consolidated city's fire special service district created under IC 36-3-1-6.

SECTION 10. IC 6-1.1-28-1, AS AMENDED BY P.L.228-2005, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 1. (a) **This section applies to all counties except a county having a consolidated city.** Each county shall have a county property tax assessment board of appeals composed of individuals who are at least eighteen (18) years of age and knowledgeable in the valuation of property. In addition to the county assessor, only one (1) other individual who is an officer or employee of a county or township may serve on the board of appeals in the county in which the individual is an officer or employee. Subject to subsections (d) and (e), the fiscal body of the county shall appoint two (2) individuals to the board. At least one (1) of the members appointed by the county fiscal body must be a certified level two assessor-appraiser. Subject to subsections (d) and (e), the board of commissioners of the county shall appoint two (2) freehold members so that not more than three (3) of the five (5) members ~~may be~~ **are** of the same political party and so that at least three (3) of the five (5) members are residents of the county. At least one (1) of the members appointed by the board of county commissioners must be a certified level two assessor-appraiser. If the county assessor is a certified level two assessor-appraiser, the board of county commissioners may waive the requirement in this subsection that one (1) of the freehold members appointed by the board of county commissioners must be a certified

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level two assessor-appraiser. A person appointed to a property tax assessment board of appeals may serve on the property tax assessment board of appeals of another county at the same time. The members of the board shall elect a president. The employees of the county assessor shall provide administrative support to the property tax assessment board of appeals. The county assessor is a voting member of the property tax assessment board of appeals. The county assessor shall serve as secretary of the board. The secretary shall keep full and accurate minutes of the proceedings of the board. A majority of the board that includes at least one (1) certified level two assessor-appraiser constitutes a quorum for the transaction of business. Any question properly before the board may be decided by the agreement of a majority of the whole board.

(b) The county assessor, county fiscal body, and board of county commissioners may agree to waive the requirement in subsection (a) that not more than three (3) of the five (5) members of the county property tax assessment board of appeals may be of the same political party if it is necessary to waive the requirement due to the absence of certified level two Indiana assessor-appraisers:

- (1) who are willing to serve on the board; and
- (2) whose political party membership status would satisfy the requirement in subsection ~~(c)(1)~~: (a).

(c) If the board of county commissioners is not able to identify at least two (2) prospective freehold members of the county property tax assessment board of appeals who are:

- (1) residents of the county;
- (2) certified level two Indiana assessor-appraisers; and
- (3) willing to serve on the county property tax assessment board of appeals;

it is not necessary that at least three (3) of the five (5) members of the county property tax assessment board of appeals be residents of the county.

(d) Except as provided in subsection (e), the term of a member of the county property tax assessment board of appeals appointed under subsection (a):

- (1) is one (1) year; and
- (2) begins January 1.

(e) If:

- (1) the term of a member of the county property tax assessment board of appeals appointed under subsection (a) expires;
- (2) the member is not reappointed; and
- (3) a successor is not appointed;

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the term of the member continues until a successor is appointed.

SECTION 11. IC 6-1.1-28-1.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: **Sec. 1.5. (a) This section applies to a county having a consolidated city. The county property tax assessment board of appeals is established, composed of individuals who are at least eighteen (18) years of age and knowledgeable in the valuation of property. In addition to the county assessor, who serves as a nonvoting member, only one (1) other individual who is an officer or employee of the county may serve on the board of appeals. The fiscal body of the county shall appoint two (2) individuals to the board. At least one (1) of the members appointed by the county fiscal body must be a certified level two Indiana assessor-appraiser. The board of commissioners of the county shall appoint three (3) freehold members so that not more than three (3) of the five (5) voting members are of the same political party and so that at least three (3) of the five (5) voting members are residents of the county. At least one (1) of the members appointed by the board of county commissioners must be a certified level two Indiana assessor-appraiser. One (1) of the members appointed by the board of county commissioners must be a representative of a neighborhood or taxpayer organization located in the county. A person appointed to a property tax assessment board of appeals may serve on the property tax assessment board of appeals of another county at the same time. The members of the board shall elect a president. The employees of the county assessor shall provide administrative support to the property tax assessment board of appeals. The county assessor shall serve as secretary of the board. The secretary shall keep full and accurate minutes of the proceedings of the board. A majority of the voting members of the board that includes at least one (1) certified level two Indiana assessor-appraiser constitutes a quorum for the transaction of business. Any question properly before the board may be decided by the agreement of a majority of the voting members of the board.**

(b) The county fiscal body and board of commissioners of the county may agree to waive the requirement in subsection (a) that not more than three (3) of the five (5) members of the county property tax assessment board of appeals are of the same political party if it is necessary to waive the requirement due to the absence of certified level two Indiana assessor-appraisers:

- (1) who are willing to serve on the board; and**
- (2) whose political party membership status would satisfy the**

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requirement in subsection (a).

(c) If the board of county commissioners is not able to identify at least two (2) prospective freehold members of the county property tax assessment board of appeals who are:

- (1) residents of the county;
- (2) certified level two Indiana assessor-appraisers; and
- (3) willing to serve on the county property tax assessment board of appeals;

it is not necessary that at least three (3) of the five (5) members of the county property tax assessment board of appeals be residents of the county.

SECTION 12. IC 6-1.1-31.5-3.5, AS AMENDED BY P.L.228-2005, SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 3.5. (a) Until the system described in subsection (e) is implemented, each county shall maintain a state certified computer system that has the capacity to:

- (1) process and maintain assessment records;
- (2) process and maintain standardized property tax forms;
- (3) process and maintain standardized property assessment notices;
- (4) maintain complete and accurate assessment records for the county; and
- (5) process and compute complete and accurate assessments in accordance with Indiana law.

In a county that does not have a consolidated city and does not have an elected township assessor in every township, the county assessor with the recommendation of the township assessors shall select the computer system used by township assessors and the county assessor in the county. ~~except in a county with an elected township assessor in every township:~~ In a county ~~with that does not have a consolidated city but has~~ an elected township assessor in every township, the elected township assessors shall select a computer system based on a majority vote of the township assessors in the county. **In a county that has a consolidated city, the county assessor shall select a computer system.**

(b) All information on a computer system referred to in subsection (a) shall be readily accessible to:

- (1) township assessors;
- (2) the county assessor;
- (3) the department of local government finance; and
- (4) members of the county property tax assessment board of appeals.

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1 (c) The certified system referred to in subsection (a) used by the
2 counties must be:

3 (1) compatible with the data export and transmission
4 requirements in a standard format prescribed by the office of
5 technology established by IC 4-13.1-2-1 and approved by the
6 legislative services agency; and

7 (2) maintained in a manner that ensures prompt and accurate
8 transfer of data to the department of local government finance and
9 the legislative services agency.

10 (d) All standardized property forms and notices on the certified
11 computer system referred to in subsection (a) shall be maintained by
12 the township assessor and the county assessor in an accessible location
13 and in a format that is easily understandable for use by persons of the
14 county.

15 (e) The department shall adopt rules before July 1, 2006, for the
16 establishment of:

17 (1) a uniform and common property tax management system
18 among all counties that:

19 (A) includes a combined mass appraisal and county auditor
20 system integrated with a county treasurer system; and

21 (B) replaces the computer system referred to in subsection (a);
22 and

23 (2) a schedule for implementation of the system referred to in
24 subdivision (1) structured to result in the implementation of the
25 system in all counties with respect to an assessment date:

26 (A) determined by the department; and

27 (B) specified in the rule.

28 (f) The department shall appoint an advisory committee to assist the
29 department in the formulation of the rules referred to in subsection (e).
30 The department shall determine the number of members of the
31 committee. The committee:

32 (1) must include at least:

33 (A) one (1) township assessor;

34 (B) one (1) county assessor;

35 (C) one (1) county auditor; and

36 (D) one (1) county treasurer; and

37 (2) shall meet at times and locations determined by the
38 department.

39 (g) Each member of the committee appointed under subsection (f)
40 who is not a state employee is not entitled to the minimum salary per
41 diem provided by IC 4-10-11-2.1(b). The member is entitled to
42 reimbursement for traveling expenses as provided under IC 4-13-1-4

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1 and other expenses actually incurred in connection with the member's
 2 duties as provided in the state policies and procedures established by
 3 the Indiana department of administration and approved by the budget
 4 agency.

5 (h) Each member of the committee appointed under subsection (f)
 6 who is a state employee is entitled to reimbursement for traveling
 7 expenses as provided under IC 4-13-1-4 and other expenses actually
 8 incurred in connection with the member's duties as provided in the state
 9 policies and procedures established by the Indiana department of
 10 administration and approved by the budget agency.

11 (i) The department shall report to the budget committee in writing
 12 the department's estimate of the cost of implementation of the system
 13 referred to in subsection (e).

14 SECTION 13. IC 6-1.5-5-5, AS AMENDED BY P.L.199-2005,
 15 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JANUARY 1, 2007]: Sec. 5. After the hearing, the Indiana board shall
 17 give the petitioner, the township assessor, **if any**, the county assessor,
 18 the county auditor, the affected taxing units required to be notified
 19 under section 2(e) of this chapter, and the department of local
 20 government finance:

21 (1) notice, by mail, of its final determination, findings of fact, and
 22 conclusions of law; and

23 (2) notice of the procedures the petitioner or the department of
 24 local government finance must follow in order to obtain court
 25 review of the final determination of the Indiana board.

26 SECTION 14. IC 6-2.5-8-1 IS AMENDED TO READ AS
 27 FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 1. (a) A retail
 28 merchant may not make a retail transaction in Indiana, unless ~~he~~ **the**
 29 **retail merchant** has applied for a registered retail merchant's
 30 certificate.

31 (b) A retail merchant may obtain a registered retail merchant's
 32 certificate by filing an application with the department and paying a
 33 registration fee of twenty-five dollars (\$25) for each place of business
 34 listed on the application. The retail merchant shall also provide such
 35 security for payment of the tax as the department may require under
 36 IC 6-2.5-6-12.

37 (c) The retail merchant shall list on the application the location
 38 (including the township) of each place of business where ~~he~~ **the**
 39 **merchant** makes retail transactions. However, if the retail merchant
 40 does not have a fixed place of business, ~~he~~ **the merchant** shall list **his**
 41 **the merchant's** residence as ~~his~~ **the merchant's** place of business. In
 42 addition, a public utility may list only its principal Indiana office as its

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place of business for sales of public utility commodities or service, but the utility must also list on the application the places of business where it makes retail transactions other than sales of public utility commodities or service.

(d) Upon receiving a proper application, the correct fee, and the security for payment, if required, the department shall issue to the retail merchant a separate registered retail merchant's certificate for each place of business listed on the application. Each certificate shall bear a serial number and the location of the place of business for which it is issued.

(e) If a retail merchant intends to make retail transactions during a calendar year at a new Indiana place of business, ~~he~~ **the retail merchant** must file a supplemental application and pay the fee for that place of business.

(f) A retail merchant engaged in business in Indiana as defined in IC 6-2.5-3-1(c) who makes retail transactions that are only subject to the use tax must obtain a registered retail merchant's certificate before making those transactions. The retail merchant may obtain the certificate by following the same procedure as a retail merchant under subsections (b) and (c), except that the retail merchant must also include on the application:

- (1) the names and addresses of the retail merchant's principal employees, agents, or representatives who engage in Indiana in the solicitation or negotiation of the retail transactions;
- (2) the location of all of the retail merchant's places of business in Indiana, including offices and distribution houses; and
- (3) any other information that the department requests.

(g) The department may permit an out-of-state retail merchant to collect the use tax. However, before the out-of-state retail merchant may collect the tax, ~~he~~ **the retail merchant** must obtain a registered retail merchant's certificate in the manner provided by this section. Upon receiving the certificate, the out-of-state retail merchant becomes subject to the same conditions and duties as an Indiana retail merchant and must then collect the use tax due on all sales of tangible personal property that ~~he~~ **the retail merchant** knows is intended for use in Indiana.

(h) The department shall submit to the township assessor **or, in the case of a township located in a county having a consolidated city, the county assessor** before July 15 of each year:

- (1) the name of each retail merchant that has newly obtained a registered retail merchant's certificate between March 2 of the preceding year and March 1 of the current year for a place of

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business located in the township **or county, as appropriate**; and
 (2) the address of each place of business of the taxpayer in the
 township **or county, as appropriate**.

SECTION 15. IC 6-3.5-6-18.5, AS AMENDED BY P.L.234-2005,
 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 JANUARY 1, 2007]: Sec. 18.5. (a) This section applies to a county
 containing a consolidated city.

(b) Notwithstanding section 18(e) of this chapter, the distributive
 shares that each civil taxing unit in a county containing a consolidated
 city is entitled to receive during a month equals the following:

(1) For the calendar year beginning January 1, 1995, calculate the
 total amount of revenues that are to be distributed as distributive
 shares during that month multiplied by the following factor:

Center Township	.0251
Decatur Township	.00217
Franklin Township	.0023
Lawrence Township	.01177
Perry Township	.01130
Pike Township	.01865
Warren Township	.01359
Washington Township	.01346
Wayne Township	.01307
Lawrence-City	.00858
Beech Grove	.00845
Southport	.00025
Speedway	.00722
Indianapolis/Marion County	.86409

(2) Notwithstanding subdivision (1), for the calendar year
 beginning January 1, 1995, the distributive shares for each civil
 taxing unit in a county containing a consolidated city shall be not
 less than the following:

Center Township	\$1,898,145
Decatur Township	\$164,103
Franklin Township	\$173,934
Lawrence Township	\$890,086
Perry Township	\$854,544
Pike Township	\$1,410,375
Warren Township	\$1,027,721
Washington Township	\$1,017,890
Wayne Township	\$988,397
Lawrence-City	\$648,848
Beech Grove	\$639,017

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1 Southport \$18,906
 2 Speedway \$546,000
 3 (3) For each year after 1995, calculate the total amount of
 4 revenues that are to be distributed as distributive shares during
 5 that month as follows:
 6 STEP ONE: Determine the total amount of revenues that were
 7 distributed as distributive shares during that month in calendar
 8 year 1995.
 9 STEP TWO: Determine the total amount of revenue that the
 10 department has certified as distributive shares for that month
 11 under section 17 of this chapter for the calendar year.
 12 STEP THREE: Subtract the STEP ONE result from the STEP
 13 TWO result.
 14 STEP FOUR: If the STEP THREE result is less than or equal
 15 to zero (0), multiply the STEP TWO result by the ratio
 16 established under subdivision (1).
 17 STEP FIVE: Determine the ratio of:
 18 (A) the maximum permissible property tax levy under
 19 IC 6-1.1-18.5, IC 12-19-7, and IC 12-19-7.5 for each civil
 20 taxing unit for the calendar year in which the month falls,
 21 plus, for a county, an amount equal to the property taxes
 22 imposed by the county in 1999 for the county's welfare fund
 23 and welfare administration fund; divided by
 24 (B) the sum of the maximum permissible property tax levies
 25 under IC 6-1.1-18.5, IC 12-19-7, and IC 12-19-7.5 for all
 26 civil taxing units of the county during the calendar year in
 27 which the month falls, and an amount equal to the property
 28 taxes imposed by the county in 1999 for the county's welfare
 29 fund and welfare administration fund.
 30 STEP SIX: If the STEP THREE result is greater than zero (0),
 31 the STEP ONE amount shall be distributed by multiplying the
 32 STEP ONE amount by the ratio established under subdivision
 33 (1).
 34 STEP SEVEN: For each taxing unit determine the STEP FIVE
 35 ratio multiplied by the STEP TWO amount.
 36 STEP EIGHT: For each civil taxing unit determine the
 37 difference between the STEP SEVEN amount minus the
 38 product of the STEP ONE amount multiplied by the ratio
 39 established under subdivision (1). The STEP THREE excess
 40 shall be distributed as provided in STEP NINE only to the civil
 41 taxing units that have a STEP EIGHT difference greater than
 42 or equal to zero (0).

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STEP NINE: For the civil taxing units qualifying for a distribution under STEP EIGHT, each civil taxing unit's share equals the STEP THREE excess multiplied by the ratio of:

(A) the maximum permissible property tax levy under IC 6-1.1-18.5, IC 12-19-7, and IC 12-19-7.5 for the qualifying civil taxing unit during the calendar year in which the month falls, plus, for a county, an amount equal to the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund; divided by

(B) the sum of the maximum permissible property tax levies under IC 6-1.1-18.5, IC 12-19-7, and IC 12-19-7.5 for all qualifying civil taxing units of the county during the calendar year in which the month falls, and an amount equal to the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund.

(c) Except with respect to Center Township, for each year after 2006, sixty-six percent (66%) of the revenues to be distributed as distributive shares during each month to the townships listed in this section are to be distributed as additional distributive shares to Indianapolis/Marion County and the township distributive shares are reduced by sixty-six percent (66%).

(d) If Lawrence, Beech Grove, Southport, or Speedway consolidates its fire department into the consolidated fire department under IC 36-3-1-6.3, commencing with the calendar year following that consolidation and for each year thereafter, the monthly distributive share of county option income taxes distributed to Lawrence, Beech Grove, Southport, or Speedway, as applicable, shall be reduced by a percentage set forth in the ordinances adopted under IC 36-3-1-6.3, and those revenues shall instead be distributed as additional distributive shares to Indianapolis/Marion County.

SECTION 16. IC 6-6-5.5-18 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 18. (a) A taxpayer who owns, holds, possesses, or controls a commercial vehicle that:

(1) is subject to the commercial vehicle excise tax imposed under this chapter; and

(2) would have been subject to assessment as personal property on March 1, 2000, under the law in effect before January 1, 2000; shall file an information return on or before May 15, 2000, with the assessor of each township in which the taxpayer's commercial vehicles would have been subject to assessment and taxation under IC 6-1.1.

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(b) The information return ~~shall be~~ **is** filed on a form prescribed by the department of local government finance and shall require the taxpayer to provide information regarding the value, nature, and location of each commercial vehicle which the taxpayer owns, holds, possesses, or controls on March 1, 2000. If a commercial vehicle is used or operated in interstate commerce, the value reported on the information return ~~shall be~~ **is** determined under the procedure set forth in 50 IAC 4.2-10-3.

(c) The information return shall be furnished to the taxpayer by the appropriate ~~township~~ **assessor for each township** in the same manner and at the same time as the taxpayer's personal property tax return.

(d) In completing an information return under this section, a taxpayer shall make a complete disclosure of all information, required by the department of local government finance, that is related to the value, nature, or location of commercial vehicles that the taxpayer owns, holds, possesses or controls on March 1, 2000. The taxpayer shall certify to the truth of all information appearing in the information return and all data accompanying the information return.

(e) The ~~township~~ **assessor for each township** shall examine and verify the accuracy of each information return filed by a taxpayer. If appropriate, the assessor **for each township** shall compare an information return with the books of the taxpayer and with commercial vehicles owned, held, possessed, or controlled by the taxpayer.

SECTION 17. IC 6-6-5.5-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 19. (a) As used in this section, "assessed value" means an amount equal to the true tax value of commercial vehicles that:

(1) are subject to the commercial vehicle excise tax under this chapter; and

(2) would have been subject to assessment as personal property on March 1, 2000, under the law in effect before January 1, 2000.

(b) For calendar year 2001, a taxing unit's base revenue shall be determined as provided in subsection (f). For calendar years that begin after December 31, 2001, a taxing unit's base revenue shall be determined by multiplying the previous year's base revenue by one hundred five percent (105%).

(c) The amount of commercial vehicle excise tax distributed to the taxing units of Indiana from the commercial vehicle excise tax fund shall be determined in the manner provided in this section. On or before June 1, 2000, ~~each township the assessor of a county for each township~~ **shall deliver to the county assessor a list that states by taxing district the total assessed value as shown on the information returns**

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1 filed with the assessor on or before May 15, 2000.

2 (d) On or before July 1, 2000, each county assessor shall certify to
3 the county auditor the assessed value of commercial vehicles in every
4 taxing district.

5 (e) On or before August 1, 2000, the county auditor shall certify the
6 following to the department of local government finance:

7 (1) The total assessed value of commercial vehicles in the county.

8 (2) The total assessed value of commercial vehicles in each taxing
9 district of the county.

10 (f) The department of local government finance shall determine
11 each taxing unit's base revenue by applying the current tax rate for each
12 taxing district to the certified assessed value from each taxing district.
13 The department of local government finance shall also determine the
14 following:

15 (1) The total amount of base revenue to be distributed from the
16 commercial vehicle excise tax fund in 2001 to all taxing units in
17 Indiana.

18 (2) The total amount of base revenue to be distributed from the
19 commercial vehicle excise tax fund in 2001 to all taxing units in
20 each county.

21 (3) Each county's total distribution percentage. A county's total
22 distribution percentage shall be determined by dividing the total
23 amount of base revenue to be distributed in 2001 to all taxing
24 units in the county by the total base revenue to be distributed
25 statewide.

26 (4) Each taxing unit's distribution percentage. A taxing unit's
27 distribution percentage shall be determined by dividing each
28 taxing unit's base revenue by the total amount of base revenue to
29 be distributed in 2001 to all taxing units in the county.

30 (g) The department of local government finance shall certify each
31 taxing unit's base revenue and distribution percentage for calendar year
32 2001 to the auditor of state on or before September 1, 2000.

33 (h) The auditor of state shall keep permanent records of each taxing
34 unit's base revenue and distribution percentage for calendar year 2001
35 for purposes of determining the amount of money each taxing unit in
36 Indiana is entitled to receive in calendar years that begin after
37 December 31, 2001.

38 SECTION 18. IC 6-8.1-7-1 IS AMENDED TO READ AS
39 FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 1. (a) This
40 subsection does not apply to the disclosure of information concerning
41 a conviction on a tax evasion charge. Unless in accordance with a
42 judicial order or as otherwise provided in this chapter, the department,

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its employees, former employees, counsel, agents, or any other person may not divulge the amount of tax paid by any taxpayer, terms of a settlement agreement executed between a taxpayer and the department, investigation records, investigation reports, or any other information disclosed by the reports filed under the provisions of the law relating to any of the listed taxes, including required information derived from a federal return, except to:

- (1) members and employees of the department;
- (2) the governor;
- (3) the attorney general or any other legal representative of the state in any action in respect to the amount of tax due under the provisions of the law relating to any of the listed taxes; or
- (4) any authorized officers of the United States;

when it is agreed that the information is to be confidential and to be used solely for official purposes.

(b) The information described in subsection (a) may be revealed upon the receipt of a certified request of any designated officer of the state tax department of any other state, district, territory, or possession of the United States when:

- (1) the state, district, territory, or possession permits the exchange of like information with the taxing officials of the state; and
- (2) it is agreed that the information is to be confidential and to be used solely for tax collection purposes.

(c) The information described in subsection (a) relating to a person on public welfare or a person who has made application for public welfare may be revealed to the director of the division of family and children, and to any county director of family and children located in Indiana, upon receipt of a written request from either director for the information. The information shall be treated as confidential by the directors. In addition, the information described in subsection (a) relating to a person who has been designated as an absent parent by the state Title IV-D agency shall be made available to the state Title IV-D agency upon request. The information shall be subject to the information safeguarding provisions of the state and federal Title IV-D programs.

(d) The name, address, Social Security number, and place of employment relating to any individual who is delinquent in paying educational loans owed to an institution of higher education may be revealed to that institution if it provides proof to the department that the individual is delinquent in paying for educational loans. This information shall be provided free of charge to approved institutions of higher learning (as defined by IC 20-12-21-3(2)). The department shall

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1 establish fees that all other institutions must pay to the department to
 2 obtain information under this subsection. However, these fees may not
 3 exceed the department's administrative costs in providing the
 4 information to the institution.

5 (e) The information described in subsection (a) relating to reports
 6 submitted under IC 6-6-1.1-502 concerning the number of gallons of
 7 gasoline sold by a distributor, and IC 6-6-2.5 concerning the number of
 8 gallons of special fuel sold by a supplier and the number of gallons of
 9 special fuel exported by a licensed exporter or imported by a licensed
 10 transporter may be released by the commissioner upon receipt of a
 11 written request for the information.

12 (f) The information described in subsection (a) may be revealed
 13 upon the receipt of a written request from the administrative head of a
 14 state agency of Indiana when:

15 (1) the state agency shows an official need for the information;
 16 and

17 (2) the administrative head of the state agency agrees that any
 18 information released will be kept confidential and will be used
 19 solely for official purposes.

20 (g) The name and address of retail merchants, including township,
 21 as specified in IC 6-2.5-8-1(h) may be released solely for tax collection
 22 purposes to ~~township~~ assessors **for each township**.

23 (h) The department shall notify the appropriate innkeepers' tax
 24 board, bureau, or commission that a taxpayer is delinquent in remitting
 25 innkeepers' taxes under IC 6-9.

26 (i) All information relating to the delinquency or evasion of the
 27 motor vehicle excise tax may be disclosed to the bureau of motor
 28 vehicles in Indiana and may be disclosed to another state, if the
 29 information is disclosed for the purpose of the enforcement and
 30 collection of the taxes imposed by IC 6-6-5.

31 (j) All information relating to the delinquency or evasion of
 32 commercial vehicle excise taxes payable to the bureau of motor
 33 vehicles in Indiana may be disclosed to the bureau and may be
 34 disclosed to another state, if the information is disclosed for the
 35 purpose of the enforcement and collection of the taxes imposed by
 36 IC 6-6-5.5.

37 (k) All information relating to the delinquency or evasion of
 38 commercial vehicle excise taxes payable under the International
 39 Registration Plan may be disclosed to another state, if the information
 40 is disclosed for the purpose of the enforcement and collection of the
 41 taxes imposed by IC 6-6-5.5.

42 (l) This section does not apply to:

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- (1) the beer excise tax (IC 7.1-4-2);
- (2) the liquor excise tax (IC 7.1-4-3);
- (3) the wine excise tax (IC 7.1-4-4);
- (4) the hard cider excise tax (IC 7.1-4-4.5);
- (5) the malt excise tax (IC 7.1-4-5);
- (6) the motor vehicle excise tax (IC 6-6-5);
- (7) the commercial vehicle excise tax (IC 6-6-5.5); and
- (8) the fees under IC 13-23.

(m) The name and business address of retail merchants within each county that sell tobacco products may be released to the division of mental health and addiction and the alcohol and tobacco commission solely for the purpose of the list prepared under ~~IC 6-2.5-6-14.~~ **IC 6-2.5-6-14.2.**

SECTION 19. IC 8-22-3-11.6, AS ADDED BY P.L.227-2005, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11.6. (a) This section applies only to an airport authority established for a county having a consolidated city.

(b) ~~The legislative body of the consolidated city and the governing body of the airport authority may adopt substantially similar ordinances providing that~~ **After December 31, 2006,** the fire department of the airport authority is consolidated into the fire department of the consolidated city **created by IC 36-3-1-6.1,** and ~~that~~ the fire department of the consolidated city shall provide fire protection services for the airport authority. ~~If ordinances are adopted under this section, the consolidation shall take effect on the date agreed to by the legislative body of the consolidated city and the governing body of the airport authority in the ordinances.~~

(c) ~~The legislative body of the consolidated city and the governing body of the airport authority may adopt substantially similar ordinances~~ **an ordinance under IC 36-3-1-5.1** providing that the law enforcement services of the airport authority are consolidated into the consolidated law enforcement department of the consolidated city **created by IC 36-3-1-5.1,** and that the law enforcement department of the consolidated city shall provide law enforcement services for the airport authority. ~~If ordinances are adopted under this section, the consolidation shall take effect on the date agreed to by the legislative body of the consolidated city and the governing body of the airport authority in the ordinances.~~

SECTION 20. IC 15-5-9-0.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: **Sec. 0.5. As used in this chapter, "assessor" means:**

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(1) for a township located in a county not having a consolidated city:

(A) the township assessor elected under IC 36-6-5-1; or

(B) the township trustee who is required by law to act as the assessor for the township the trustee serves; or

(2) for a township located in a county having a consolidated city, the controller of the consolidated city or the controller's designee.

SECTION 21. IC 15-5-9-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 1. (a) The township assessor shall make a diligent census as to the number of dogs owned, harbored, or kept by any person. A person owning or harboring a dog shall pay immediately to the township assessor a tax for each dog owned, harbored, or kept on the same premises, whether owned by that person or some other person, as follows:

(1) Except as provided in subsection (d), for each neutered dog, two dollars (\$2).

(2) For each nonneutered dog, four dollars (\$4).

(3) For each additional dog, six dollars (\$6).

No dog under six (6) months of age is subject to any tax under this chapter. Whoever becomes the owner or harbored of a dog after the dog census by the township assessor or any owner or harbored of a dog for which for any reason the assessor failed to collect the tax, shall, within thirty (30) days after becoming the owner or harbored of a dog, apply to the assessor, or the assessor's designee, pay the required fee, and procure a tag for the dog.

(b) Dogs kept in kennels for breeding, boarding, or training purposes or for sale shall not be assessed an individual license fee, but the owner or keeper shall pay a kennel license fee according to the following schedule:

(1) For a major kennel, consisting of fifteen (15) or more dogs, a fee of thirty dollars (\$30).

(2) For a minor kennel, consisting of less than fifteen (15) dogs, a fee of twenty dollars (\$20).

For each individual dog tag or kennel license issued under this chapter, the township assessor (~~or trustee who collects the fee~~) shall retain from the fee described in this section, an administrative fee of fifty cents (\$0.50). Administrative fees collected by ~~the an~~ assessor **other than a township trustee** shall be deposited in the county general fund, and administrative fees collected by ~~the a~~ township trustee shall be deposited in the township general fund.

(c) Upon the payment of the license fee required by subsection (b),

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the ~~township~~ assessor shall deliver to the owner or keeper of the kennel a proper license together with a metallic tag for each dog in such kennel. The license shall be dated and numbered and shall bear the name of the county issuing it and the name and address of the owner of the kennel licensed, and a description of the breed, number, sex, and age of the dogs kept in such kennel. Any person becoming the owner of a dog kennel shall, within thirty (30) days after becoming the owner, apply to the ~~township~~ assessor, township trustee, or assessor's designee and, upon payment of the required fee, procure a license and a metallic tag for all dogs kept in the kennel.

(d) A county council may increase the tax on neutered dogs imposed under subsection (a) from two dollars (\$2) to three dollars (\$3).

(e) ~~A township~~ **An** assessor ~~(or a township trustee who has the duties of a township assessor)~~ may designate one (1) or more licensed veterinarians or humane societies in the assessor's township **or county, as the case may be,** to collect the dog taxes and kennel license fees and issue the licenses under this chapter. A designee may retain seventy-five cents (\$0.75) as a fee for that service and remit the balance of the money collected to the ~~township trustee assessor who designated the designee~~ by the tenth day of each month. As used in this subsection, "humane society" includes an animal shelter, animal control center, or other animal impounding facility that has as its purpose the humane treatment of animals.

SECTION 22. IC 15-5-9-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 2. (a) The ~~township~~ assessor shall give to each person a receipt for the money paid the assessor, which shall be designated for dog tax. The receipt shall show the person's name who owns, harbors, or keeps the dog, the amount paid, and the number, description, and kind of dogs paid for, whether male or female, and the number of each. The receipt relieves the person owning, keeping, or harboring dogs for the current year, extending one (1) year from its date. The assessor shall keep a record of persons owning dogs subject to taxation and a record of the dogs paid for. The assessor shall keep a stub record or copy of the receipts given for money paid as dog tax. The stub record shall show the amount paid, the number of dogs, both male and female, paid for, and the person's name owning the dogs paid for. At the time when the receipt is issued to the person, the assessor shall give to the person a tag, which shall be attached to the collar worn by the dog.

(b) Before July 1 each year, the ~~township~~ assessor, **except an assessor in a county having a consolidated city,** shall turn over to the township trustee all the records kept by the assessor relating to the

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collecting and payment of dog taxes and kennel license fees, and a copy of all receipts given by the assessor to persons having paid dog taxes and kennel license fees, and all money received by the assessor as dog taxes, and all tags left in the assessor's possession. The assessor shall assess against each person who failed to pay to the assessor the amount of any license fee owed by the person, and the amount of the license fees shall be placed upon the tax duplicate by the county auditor and collected as taxes are collected.

(c) From July 1 each year until March 1 of the next year, the ~~township trustee~~ assessor shall receive any license fees subject to be paid under this chapter and issue any licenses under this chapter that may be received or issued by the ~~township~~ assessor under this chapter.

SECTION 23. IC 15-5-9-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 3. **This section does not apply to a township in a county having a consolidated city or to a consolidated city.** The ~~township~~ assessor shall, before July 1 each year, report the amount collected as dog tax and kennel license fees to the county auditor. The dog taxes and kennel license fees collected by ~~the a township~~ assessor shall be turned over by the ~~township~~ assessor to the township trustee of the ~~township~~ assessor's township. The county auditor shall make a record of the same, and charge the amount stated in the report against the township trustee as receipts from the county dog fund.

SECTION 24. IC 15-5-9-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 4. (a) Each ~~township~~ assessor shall perform the duties imposed by this chapter. If a dog owner has failed to turn in a dog for taxation purposes, the assessor shall notify the owner that the assessor is listing the unpaid taxes within a period of ten (10) days, at which time the person will be assessed double the amount of taxes provided by this chapter unless the person owning the dog appears voluntarily within the ten (10) days and:

- (1) proves to the satisfaction of the assessor that the person owned no such dog at the time the census was made; or
- (2) makes an affidavit to be kept on file by the assessor to the effect that the failure to report a dog for taxation was not intentional and was not purposely omitted for the purpose of avoiding payment of taxes.

(b) Each assessor shall keep a complete list of all dogs subject to the tax under this chapter together with the names of their owners on record in the assessor's office at all times and available to the public. If any person shall acquire, own, harbor, or keep any dog after the

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assessor has completed the census, the person shall report the dog to and pay to the assessor the amount of dog tax as provided in this chapter and receive a receipt and tag for the payment. The receipt and tag exempts the person from further payment of dog tax on dogs described in the receipt for one (1) year from the date of the receipt.

SECTION 25. IC 15-5-9-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 5. ~~A township~~ An assessor ~~or assessor's designee or township trustee~~ who:

(1) fails to perform the duties imposed by this chapter; or

(2) fails to make a complete report within the time specified in this chapter;

commits a Class C infraction.

SECTION 26. IC 15-5-9-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 6. Every person liable to taxation in any township and residing in the township when listed for taxation shall make and subscribe to an oath to the township assessor in which the person states the number of dogs neutered or unneutered over the age of six (6) months and owned or harbored by the person.

SECTION 27. IC 15-5-9-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 8. (a) All money derived by the taxing of dogs under this chapter shall constitute a fund known as the township dog fund **or, in the case of a township located in a county having a consolidated city, the county dog fund** that the township trustee **or, in the case of a township located in a county having a consolidated city, the controller of the consolidated city,** shall use in the manner provided in this chapter for the payment of the following:

(1) Damages, less insurance proceeds, sustained by owners of the following stock, fowl, or game killed, maimed, or damaged by dogs:

(A) Sheep.

(B) Cattle.

(C) Horses.

(D) Swine.

(E) Goats.

(F) Mules.

(G) Chickens.

(H) Geese.

(I) Turkeys.

(J) Ducks.

(K) Guineas.

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(L) Tame rabbits.

(M) Game birds and game animals held in captivity under authority of a game breeder's license issued by the department of natural resources.

(N) Bison.

(O) Farm raised cervidae.

(P) Ratitae.

(2) The expense of taking the Pasteur treatment for hydrophobia incurred by any person bitten by or exposed to a dog known to have hydrophobia. ~~within any township of Indiana.~~

(b) Any person requiring the treatment described in subsection (a)(2) may select the person's own physician.

(c) No damages shall be assessed or paid under this chapter on sheep except where individual damage exists or is shown.

(d) This subsection applies to a county whose legislative body has acted under this subsection. A county legislative body may designate by ordinance one (1) humane society located in that county to receive fifty cents (\$0.50) from each dog tax payment collected under this chapter.

(e) A humane society designated under subsection (d) shall use the funds disbursed to the society to maintain an animal shelter.

(f) If a county does not designate a humane society to receive payments under subsection (d), those amounts remain in the township dog fund **or, in the case of a county having a consolidated city, the county dog fund.**

SECTION 28. IC 15-5-9-9.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 9.1. (a) ~~In order~~ To qualify for payment for damages by a township trustee **or, in the case of a township located in a county having a consolidated city, the controller of the consolidated city** under this chapter, the owner of stock, fowl, or game listed in section 8(a)(1) of this chapter killed, maimed, or damaged by dogs shall do the following:

(1) Not more than seventy-two (72) hours after the time of the loss, notify one (1) of the following having jurisdiction in the location where the loss occurred:

(A) A law enforcement officer.

(B) An officer of a county or municipal animal control center, shelter, or similar impounding facility.

(2) Within twenty (20) days from the time of the loss, report the loss to the trustee ~~of his township of the owner's township or, in a township located in a county having a consolidated city, to the controller of the consolidated city~~ as follows:

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(A) Under oath, the owner shall state:

(i) the number, age, and value of the stock, fowl, or game;
and

(ii) the damages, less any insurance proceeds, sustained.

(B) In an affidavit, the owner must be joined by two (2) disinterested and reputable freeholders residing in the township in which the stock, fowl, or game were killed, maimed, or damaged. The affidavit must state that the freeholders are:

(i) disinterested; and

(ii) not related by blood or marriage to the claimant.

(C) No appraisal may exceed the actual cash value of the stock, fowl, or game. As it applies to ratitae, cash value is no more than the slaughter value.

(D) The owner shall provide verification of the loss by an officer under subdivision (1).

(E) No loss shall be paid for property owned by a claimant on the last property tax assessment date if the property was not reported by the owner for assessment purposes at that time.

(b) An officer who receives notice under subsection (a)(1) shall visit the scene of the loss, verify the loss in writing, and mark the animal so that the animal can support only one (1) claim under this chapter.

SECTION 29. IC 15-5-9-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 10. (a) The ~~trustees township trustee or the controller of the consolidated city~~ shall register and pay damages for all losses in the order in which the losses are reported.

(b) A person may not receive payment from the trustee ~~or the controller of the consolidated city~~ for stock, fowl, or game listed in section 8(a)(1) of this chapter:

(1) that are killed, maimed, or damaged by any dog or dogs owned or harbored by that person;

(2) for which the person received from another person an amount equal to the actual damages; or

(3) for which the owner has not complied with section 9.1 of this chapter.

(c) When rabies shall develop in any stock, fowl, or game listed in section 8(a)(1) of this chapter, however contracted, and when the existence of such disease shall be proven by:

(1) laboratory diagnosis, made in the laboratory of the state department of health, or some other laboratory maintained by state, county, or municipal funds; or

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(2) affidavit of an attending legally qualified graduate veterinarian;
the owner of such animal with rabies shall be entitled to recover in the same amount and manner as provided in sections 8 and 9.1 of this chapter.

(d) Whenever any dog not accompanied by the dog's owner or owner's agent is suspected of having rabies and found roaming at large, and the dog dies or is destroyed on said account, the **township trustee or controller of the consolidated city** shall do the following:

(1) Remove or have removed the head of the dog.

(2) Pay from the township dog fund **or, in the case of a township located in a county having a consolidated city, the county dog fund**, the following:

(A) A reasonable fee for the removal of the dog's head.

(B) All charges for transporting the head to a laboratory maintained by state, county, or municipal funds. If no money is available in the **appropriate** dog fund, ~~of the township~~; then such necessary fees shall be paid out of the township **general fund or, in the case of a township located in a county having a consolidated city, the county general fund**, without appropriations having been made.

(e) On the first Monday of March of each year, the township shall transfer the following to the county treasurer:

(1) Any funds in a township dog fund designated for a humane society under section 8 of this chapter.

(2) Any amount in a township dog fund exceeding three hundred dollars (\$300) over and above orders drawn on the fund.

(f) The funds transferred to the county treasurer under subsection (e) shall be deposited in the county dog fund. On the second Monday in March of each year, the money in the county dog fund shall be distributed as follows:

(1) **Except for a township located in a county having a consolidated city**, among the townships of the county in which the orders drawn against the dog fund exceed the money on hand.

(2) To a humane society designated under section 8 of this chapter.

(g) If the funds in the county dog fund, after any distribution to a designated humane society, are insufficient to pay for all stock, fowl, or game listed in section 8(a)(1) of this chapter that are killed, maimed, or damaged by dogs ~~of all the townships~~ in the county, the distribution shall be made, **except in a township located in a county having a consolidated city**, in the ratio of the orders drawn against the dog fund

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of the townships and unpaid and unprovided for. The ratio shall be obtained from the report of the trustees of the townships made to the auditor of the county.

(h) The report under subsection (g) shall be made by each township trustee of the county upon the first Monday of March of each year and must show the following:

(1) All receipts into the dog fund of the township.

(2) All orders drawn against the township fund in the order in which the orders were drawn.

(i) If the funds in the dog fund of any township and the share of the county dog fund distributed to such township during any year **or, in the case of a township located in a county having a consolidated city, the county dog fund**, are insufficient to pay for all stock, fowl, and game listed in section 8(a)(1) of this chapter that are killed, maimed, or damaged by dogs in such township **or county, as the case may be**, during such year, any such losses registered and any orders drawn which are unpaid and unprovided for shall be paid out of the state dog account.

(j) If upon the first Monday in May of any year there is a surplus left of the county dog fund after provisions have been made for the payment of all stock, fowl, and game listed in section 8(a)(1) of this chapter that are killed, maimed, or damaged by dogs of all the townships of the county and the distribution to any designated humane society, the surplus shall be:

(1) paid to the auditor of state; and

(2) placed in a separate account of the general fund of the state treasury known as the state dog account.

SECTION 30. IC 15-5-9-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 11. On or before the first day of May of each year, the trustee of each township shall make a report in writing, to the county auditor, of the amount of all claims in ~~his~~ **the trustee's** township for livestock, fowls, or game which have been destroyed or damaged by dogs, and which claims have been filed before March 9, 1937, or which may be filed thereafter but have not been paid for lack of funds. On or before the second Monday in May of each year, the auditor of each county, **or in a county having a consolidated city, the controller of the consolidated city**, shall make a report, in writing, to the auditor of state, in such form as the auditor of state shall prescribe, of the amount of all such claims in ~~his~~ **the** county which have been filed and which have not been paid for lack of funds, and on or before the second Monday in July, the auditor of state shall issue ~~his~~ **the auditor's** warrant, payable to the

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auditor of each such county **or, in a county having a consolidated city, the controller of the consolidated city**, for the amount of the unpaid claims. The warrant shall be drawn on the state dog account. Upon the receipt of the money, the auditor of the county **or, in a county having a consolidated city, the controller of the consolidated city**, shall distribute the funds to the respective townships of ~~his~~ the county entitled thereto **or, in the case of a county having a consolidated city, to the appropriate fund of the consolidated city**, and the trustee of the township **or controller of a consolidated city** shall pay all unpaid claims of ~~his~~ the township **or county** in the order in which the claims were filed. If in any year there is not sufficient money in the state dog account to pay all of the claims, the auditor of state shall make such distribution, as near as practicable, in proportion to the aggregate value of livestock, fowls, or game for the destruction of which or the damage to which claims have been filed in the respective counties, and the county auditor, **except in a county having a consolidated city**, shall distribute the money so received to the several townships in the same proportion. All money in excess of fifty thousand dollars (\$50,000) remaining in the state dog account, after such annual distribution shall have been made as hereinbefore provided, shall be distributed by the auditor of state in the manner following:

~~(a)~~ **(1)** One-half (1/2) of such excess or one hundred thousand dollars (\$100,000) of such excess, whichever sum is the lesser, shall be distributed to Purdue University for the School of Veterinary Science and Medicine to be used solely for canine disease research.

~~(b)~~ **(2)** The balance remaining of such excess, after the distribution to Purdue University is made as hereinbefore provided, shall be distributed to the general fund of each county in direct proportion to the total amount of money paid into the dog account on the second Monday in May by the county prior to the distribution.

Of the funds returned to the respective counties the county may, with the approval of the county commissioners and the county council, construct dog pounds within said counties.

SECTION 31. IC 15-5-9-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 12. (a) At the time when the dog kennel license fee is paid to the ~~township~~ assessor, the assessor, at the time when the assessor issues a receipt, shall likewise furnish to the person a metal tag. The metal tag furnished shall be attached securely to the collar of the dog for which the license fee has

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1 been paid and the collar, with the tag attached, shall be worn
2 continuously by the dog.

3 (b) All license tags shall be of uniform design or color for any one
4 (1) year, but the same color or shape shall not be used for any two (2)
5 consecutive years. All tags shall be designed by the auditor of state,
6 shall be paid for out of the state dog account, and shall be
7 manufactured at the state prison in the same manner as motor vehicle
8 registration plates. Each tag shall have a distinct number and the
9 number of the tag shall appear on the receipt issued to the owner of the
10 dog.

11 (c) If any dog tag is lost, it shall be replaced without cost by the
12 assessor upon application by the owner of the dog and upon the
13 production of the receipt and a sworn statement of the facts regarding
14 the loss of the tag. No license tag is transferable to another dog.

15 SECTION 32. IC 32-28-3-1 IS AMENDED TO READ AS
16 FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 1. (a) A
17 contractor, a subcontractor, a mechanic, a lessor leasing construction
18 and other equipment and tools, whether or not an operator is also
19 provided by the lessor, a journeyman, a laborer, or any other person
20 performing labor or furnishing materials or machinery, including the
21 leasing of equipment or tools, for:

22 (1) the erection, alteration, repair, or removal of:

23 (A) a house, mill, manufactory, or other building; or

24 (B) a bridge, reservoir, system of waterworks, or other
25 structure;

26 (2) the construction, alteration, repair, or removal of a walk or
27 sidewalk located on the land or bordering the land, a stile, a well,
28 a drain, a drainage ditch, a sewer, or a cistern; or

29 (3) any other earth moving operation;

30 may have a lien as set forth in this section.

31 (b) A person described in subsection (a) may have a lien separately
32 or jointly upon the:

33 (1) house, mill, manufactory, or other building, bridge, reservoir,
34 system of waterworks, or other structure, sidewalk, walk, stile,
35 well, drain, drainage ditch, sewer, cistern, or earth:

36 (A) that the person erected, altered, repaired, moved, or
37 removed; or

38 (B) for which the person furnished materials or machinery of
39 any description; and

40 (2) on the interest of the owner of the lot or parcel of land:

41 (A) on which the structure or improvement stands; or

42 (B) with which the structure or improvement is connected;

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to the extent of the value of any labor done or the material furnished, or both, including any use of the leased equipment and tools.

(c) All claims for wages of mechanics and laborers employed in or about a shop, mill, wareroom, storeroom, manufactory or structure, bridge, reservoir, system of waterworks or other structure, sidewalk, walk, stile, well, drain, drainage ditch, cistern, or any other earth moving operation shall be a lien on all the:

- (1) machinery;
- (2) tools;
- (3) stock;
- (4) material; or
- (5) finished or unfinished work;

located in or about the shop, mill, wareroom, storeroom, manufactory or other building, bridge, reservoir, system of waterworks, or other structure, sidewalk, walk, stile, well, drain, drainage ditch, sewer, cistern, or earth used in a business.

(d) If the person, firm, limited liability company, or corporation described in subsection (a) is in failing circumstances, the claims described in this section shall be preferred debts whether a claim or notice of lien has been filed.

(e) Subject to subsection (f), a contract:

(1) for the construction, alteration, or repair of a Class 2 structure (as defined in IC 22-12-1-5);

(2) for the construction, alteration, or repair of an improvement on the same real estate auxiliary to a Class 2 structure (as defined in IC 22-12-1-5);

(3) for the construction, alteration, or repair of property that is:

(A) owned, operated, managed, or controlled by a:

(i) public utility (as defined in IC 8-1-2-1);

(ii) municipally owned utility (as defined in IC 8-1-2-1);

(iii) joint agency (as defined in IC 8-1-2.2-2);

(iv) rural electric membership corporation formed under IC 8-1-13-4;

(v) rural telephone cooperative corporation formed under IC 8-1-17; or

(vi) not-for-profit utility (as defined in IC 8-1-2-125);

regulated under IC 8; and

(B) intended to be used and useful for the production, transmission, delivery, or furnishing of heat, light, water, telecommunications services, or power to the public; or

(4) to prepare property for Class 2 residential construction;

may include a provision or stipulation in the contract of the owner and

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principal contractor that a lien may not attach to the real estate, building, structure, or any other improvement of the owner.

(f) A contract containing a provision or stipulation described in subsection (e) must meet the requirements of this subsection to be valid against subcontractors, mechanics, journeymen, laborers, or persons performing labor upon or furnishing materials or machinery for the property or improvement of the owner. The contract must:

(1) be in writing;

(2) contain specific reference by legal description of the real estate to be improved;

(3) be acknowledged as provided in the case of deeds; and

(4) be filed and recorded in the recorder's office of the county in which the real estate, building, structure, or other improvement is situated not more than five (5) days after the date of execution of the contract.

A contract containing a provision or stipulation described in subsection (e) does not affect a lien for labor, material, or machinery supplied before the filing of the contract with the recorder.

(g) Upon the filing of a contract under subsection (f), the recorder shall:

(1) record the contract at length in the order of the time it was received in books provided by the recorder for that purpose;

(2) index the contract in the name of the:

(A) contractor; and

(B) owner;

in books kept for that purpose; and

(3) collect a fee for recording the contract as is provided for the recording of deeds and mortgages.

(h) A person, firm, partnership, limited liability company, or corporation that sells or furnishes on credit any material, labor, or machinery for the alteration or repair of an owner occupied single or double family dwelling or the appurtenances or additions to the dwelling to:

(1) a contractor, subcontractor, mechanic; or

(2) anyone other than the occupying owner or the owner's legal representative;

must furnish to the occupying owner of the parcel of land where the material, labor, or machinery is delivered a written notice of the delivery or work and of the existence of lien rights not later than thirty (30) days after the date of first delivery or labor performed. The furnishing of the notice is a condition precedent to the right of acquiring a lien upon the lot or parcel of land or the improvement on

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the lot or parcel of land.

(i) A person, firm, partnership, limited liability company, or corporation that sells or furnishes on credit material, labor, or machinery for the original construction of a single or double family dwelling for the intended occupancy of the owner upon whose real estate the construction takes place to a contractor, subcontractor, mechanic, or anyone other than the owner or the owner's legal representatives must:

(1) furnish the owner of the real estate:

(A) as named in the latest entry in the transfer books described in IC 6-1.1-5-4 of the county auditor; or

(B) if IC 6-1.1-5-9 applies, as named in the transfer books of the ~~township~~ assessor **for the township**;

with a written notice of the delivery or labor and the existence of lien rights not later than sixty (60) days after the date of the first delivery or labor performed; and

(2) file a copy of the written notice in the recorder's office of the county not later than sixty (60) days after the date of the first delivery or labor performed.

The furnishing and filing of the notice is a condition precedent to the right of acquiring a lien upon the real estate or upon the improvement constructed on the real estate.

(j) A lien for material or labor in original construction does not attach to real estate purchased by an innocent purchaser for value without notice of a single or double family dwelling for occupancy by the purchaser unless notice of intention to hold the lien is recorded under section 3 of this chapter before recording the deed by which the purchaser takes title.

SECTION 33. IC 32-28-3-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 3. (a) Except as provided in subsection (b), a person who wishes to acquire a lien upon property, whether the claim is due or not, must file in duplicate a sworn statement and notice of the person's intention to hold a lien upon the property for the amount of the claim:

(1) in the recorder's office of the county; and

(2) not later than ninety (90) days after performing labor or furnishing materials or machinery described in section 1 of this chapter.

The statement and notice of intention to hold a lien may be verified and filed on behalf of a client by an attorney registered with the clerk of the supreme court as an attorney in good standing under the requirements of the supreme court.

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(b) This subsection applies to a person that performs labor or furnishes materials or machinery described in section 1 of this chapter related to a Class 2 structure (as defined in IC 22-12-1-5) or an improvement on the same real estate auxiliary to a Class 2 structure (as defined in IC 22-12-1-5). A person who wishes to acquire a lien upon property, whether the claim is due or not, must file in duplicate a sworn statement and notice of the person's intention to hold a lien upon the property for the amount of the claim:

(1) in the recorder's office of the county; and

(2) not later than sixty (60) days after performing labor or furnishing materials or machinery described in section 1 of this chapter.

The statement and notice of intention to hold a lien may be verified and filed on behalf of a client by an attorney registered with the clerk of the supreme court as an attorney in good standing under the requirements of the supreme court.

(c) A statement and notice of intention to hold a lien filed under this section must specifically set forth:

(1) the amount claimed;

(2) the name and address of the claimant;

(3) the owner's:

(A) name; and

(B) latest address as shown on the property tax records of the county; and

(4) the:

(A) legal description; and

(B) street and number, if any;

of the lot or land on which the house, mill, manufactory or other buildings, bridge, reservoir, system of waterworks, or other structure may stand or be connected with or to which it may be removed.

The name of the owner and legal description of the lot or land will be sufficient if they are substantially as set forth in the latest entry in the transfer books described in IC 6-1.1-5-4 of the county auditor or, if IC 6-1.1-5-9 applies, the transfer books of the ~~township~~ **assessor for the township** at the time of filing of the notice of intention to hold a lien.

(d) The recorder shall:

(1) mail, first class, one (1) of the duplicates of the statement and notice of intention to hold a lien to the owner named in the statement and notice not later than three (3) business days after recordation;

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- (2) post records as to the date of the mailing; and
 (3) collect a fee of two dollars (\$2) from the lien claimant for each statement and notice that is mailed.

The statement and notice shall be addressed to the latest address of the owner as specifically set out in the sworn statement and notice of the person intending to hold a lien upon the property.

SECTION 34. IC 36-2-15-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 5. (a) The county assessor shall perform the functions assigned by statute to the county assessor, including the following:

- (1) Countywide equalization.
- (2) Selection and maintenance of a countywide computer system.
- (3) Certification of gross assessments to the county auditor.
- (4) Discovery of omitted property.

(b) The county assessor shall perform the functions of an assessing official under IC 36-6-5-2 in a township with a township assessor-trustee if the township assessor-trustee:

- (1) fails to make a report that is required by law;
- (2) fails to deliver a property tax record to the appropriate officer or board;
- (3) fails to deliver an assessment to the county assessor; or
- (4) fails to perform any other assessing duty as required by statute or rule of the department of local government finance;

within the time period prescribed by statute or rule of the department or within a later time that is necessitated by reason of another official failing to perform the official's functions in a timely manner.

(c) A township with a township trustee-assessor may, with the consent of the township board, enter into an agreement with:

- (1) the county assessor; or
- (2) another township assessor in the county;

to perform any of the functions of an assessing official. A township trustee-assessor may not contract for the performance of any function for a period of time that extends beyond the completion of the township trustee-assessor's term of office.

(d) In a county having a consolidated city:

- (1) the county assessor shall perform the functions of an assessing official and other duties of an assessing official prescribed by statute in each township in the county, including assessment duties prescribed by IC 6-1.1; and**
- (2) the controller of the consolidated city or the controller's designee shall administer the dog tax and township dog fund as prescribed by IC 15-5-9.**

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SECTION 35. IC 36-3-1-6.1, AS ADDED BY P.L.227-2005, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 6.1. (a) ~~This section applies only in a county containing a consolidated city. If the requirements of subsection (g) are satisfied, Except as provided in section 6.3 of this chapter, after December 31, 2006,~~ the fire departments of the following are consolidated into the fire department of a consolidated city (referred to as "the consolidated fire department"):

(1) A township for which the consolidation is approved by the township legislative body and trustee and the legislative body and mayor of the located in a county having a consolidated city.

(2) Any fire protection territory established under IC 36-8-19 that is located in a township described in subdivision (1): **county having a consolidated city.**

(3) The territory in which an airport authority established for a consolidated city under IC 8-22-3 may provide fire protection services.

(b) ~~If the requirements of subsection (g) are satisfied, Except as provided in section 6.3 of this chapter, after December 31, 2006,~~ the consolidated fire department shall provide fire protection services within an entity described in subsection (a)(1) or (a)(2) in which the requirements of subsection (g) are satisfied on the date agreed to in the resolution of the township legislative body and the ordinance of the legislative body of the consolidated city: **for the entire county.**

(c) If the requirements of subsection (g) are satisfied and the fire department of an entity listed in subsection (a) is consolidated into the fire department of the consolidated city, All of the property, equipment, records, rights, and contracts of the department consolidated into the fire department of the consolidated city **departments and territories listed in subsection (a) are:**

(1) transferred to; or

(2) assumed by;

the consolidated city. ~~on the effective date of the consolidation. However, real property other than real property used as a fire station may be transferred only on terms mutually agreed to by the legislative body and mayor of the consolidated city and the trustee and legislative body of the township in which that real property is located.~~

(d) If the requirements of subsection (g) are satisfied and the fire department of an entity listed in subsection (a) is consolidated into the fire department of the consolidated city, The employees of the fire department consolidated into the fire department of the consolidated city **departments and territories listed in subsection (a) cease**

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employment with the ~~department of the entity~~ **departments and territories** listed in subsection (a) and become employees of the consolidated fire department ~~on the effective date of the consolidation;~~ **after December 31, 2006.** The consolidated city shall assume all agreements with labor organizations that:

(1) are in effect ~~on the effective date of the consolidation;~~ **on December 31, 2006, and that expire on or after January 1, 2007;** and

(2) apply to employees of the department consolidated into the fire department of the consolidated city **departments and territories listed in subsection (a)** who become employees of the consolidated fire department.

(e) ~~If the requirements of~~ **Except as provided in** subsection (g) are satisfied and the fire department of an entity listed in subsection (a) is consolidated into the fire department of a consolidated city; ~~(h), the consolidated city shall assume, defease, pay, or refund all the indebtedness related to fire protection services incurred before the effective date of the consolidation~~ **January 1, 2007,** by:

(1) the entity **departments and territories listed in subsection (a);** or

(2) a building, holding, or leasing corporation on behalf of the entity whose fire department is consolidated into the consolidated fire department under subsection (a) shall remain the debt of the entity and does not become and may not be assumed by the consolidated city. Indebtedness related to fire protection services that is incurred by the consolidated city before the effective date of the consolidation shall remain the debt of the consolidated city and property taxes levied to pay the debt may only be levied by the fire special service district: **a department or territory listed in subsection (a).**

(f) If the requirements of subsection (g) are satisfied and the fire department of an entity listed in subsection (a) is consolidated into the fire department of a consolidated ~~After December 31, 2006,~~ the merit board and the merit system of the ~~each~~ fire department ~~that is consolidated are listed in subsection (a) are dissolved, on the effective date of the consolidation;~~ and the duties of the merit boards are transferred to and assumed by the merit board for the consolidated fire department. ~~on the effective date of the consolidation;~~

(g) A township legislative body, after approval by the township trustee, may adopt a resolution approving the consolidation of the township's fire department with the fire department of the consolidated city. A township legislative body may adopt a resolution under this

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subsection only after the township legislative body has held a public hearing concerning the proposed consolidation. The township legislative body shall hold the hearing not earlier than thirty (30) days after the date the resolution is introduced. The hearing shall be conducted in accordance with IC 5-14-1.5 and notice of the hearing shall be published in accordance with IC 5-3-1. If the township legislative body has adopted a resolution under this subsection, the township legislative body shall, after approval from the township trustee, forward the resolution to the legislative body of the consolidated city. If such a resolution is forwarded to the legislative body of the consolidated city, the legislative body of the consolidated city may adopt an ordinance, approved by the mayor of the consolidated city, approving the consolidation of the fire department of the township into the fire department of the consolidated city and the requirements of this subsection are satisfied. The consolidation shall take effect on the date agreed to by the township legislative body in its resolution and by the legislative body of the consolidated city in its ordinance approving the consolidation.

(h) The following apply if the requirements of subsection (g) are satisfied:

(1) The consolidation of the fire department of that township is effective on the date agreed to by the township legislative body in the resolution and by the legislative body of the consolidated city in its ordinance approving the consolidation.

(2) Notwithstanding any other provision, a firefighter:

(A) who is a member of the 1977 fund before the effective date of a consolidation under this section; and

(B) who, after the consolidation, becomes an employee of the fire department of a consolidated city under this section;

remains a member of the 1977 fund without being required to meet the requirements under IC 36-8-8-19 and IC 36-8-8-21. The firefighter shall receive credit for any service as a member of the 1977 fund before the consolidation to determine the firefighter's eligibility for benefits under IC 36-8-8.

(g) Notwithstanding any other law, to assume, defease, pay, or refund all or a part of the indebtedness described in subsection (e) the consolidated city is not required to comply with any other statutory procedures or approvals that apply when a unit incurs indebtedness.

(h) Notwithstanding subsections (e) and (g), the consolidated city may not assume all or a part of the indebtedness described in subsection (e) that will exceed the limitations on the amount of

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indebtedness that the consolidated city may incur.

(i) The rights of the trustee and the bondholders with respect to any:

- (1) bonds or other indebtedness described in subsection (e); or
- (2) bond resolution, trust agreement or indenture, security agreement, purchase agreement, or other undertaking with respect to indebtedness described in subsection (e);

remain the same, although the powers, duties, agreements, and liabilities of the departments listed in subsection (a) have been transferred to the consolidated city, and the consolidated city shall be considered to have assumed all those powers, duties, agreements, and liabilities.

(j) To provide for the payment of the expenses for the operation of the consolidated fire department, the consolidated city may levy property taxes on taxable property located within the area served by the consolidated fire department.

(k) The fire special service district established under IC 36-3-1-6 may levy property taxes to provide for the payment of expenses for the operation of the consolidated fire department:

- (1) within; or
- (2) that directly benefit;

the territory of the fire special service district. These amounts are in addition to the amounts levied by the fire special service district to fund pension obligations under IC 36-8-7-14.

(l) An advisory commission shall be formed as set forth in section 6.5 of this chapter.

~~(3)~~ (m) Notwithstanding any other provision, a firefighter:

- ~~(A)~~ (1) who is a member of the 1937 fund before the effective date of a consolidation under this section; **January 1, 2007**; and
- ~~(B)~~ (2) who, after the consolidation of fire departments under subsection (a), becomes an employee of the consolidated fire department of a consolidated city under this section;

remains a member of the 1937 fund. The firefighter shall receive credit for any service as a member of the 1937 fund before the consolidation to determine the firefighter's eligibility for benefits under IC 36-8-7.

- ~~(4)~~ For property taxes first due and payable in the year in which the consolidation is effective, the maximum permissible ad valorem property tax levy under IC 6-1.1-18.5:

~~(A)~~ is increased for the consolidated city by an amount equal to the maximum permissible ad valorem property tax levy in the year preceding the year in which the consolidation is effective for fire protection and related services by the

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township whose fire department is consolidated into the fire department of the consolidated city under this section; and (B) is reduced for the township whose fire department is consolidated into the fire department of the consolidated city under this section by the amount equal to the maximum permissible ad valorem property tax levy in the year preceding the year in which the consolidation is effective for fire protection and related services for the township.

(5) The amount levied in the year preceding the year in which the consolidation is effective by the township whose fire department is consolidated into the fire department of the consolidated city for the township's cumulative building and equipment fund for fire protection and related services is transferred on the effective date of the consolidation to the consolidated city's cumulative building and equipment fund for fire protection and related services; which is hereby established. The consolidated city is exempted from the requirements of IC 36-8-14 and IC 6-1.1-41 regarding establishment of the cumulative building and equipment fund for fire protection and related services.

(6) (n) The local boards for the 1937 firefighters' pension fund and the 1977 police officers' and firefighters' pension and disability fund of the for a township located in a county having a consolidated city are dissolved, and their services are terminated not later than the effective date of the consolidation. The duties performed by the local boards under IC 36-8-7 and IC 36-8-8, respectively, are assumed by the consolidated city's local board for the 1937 firefighters' pension fund and local board for the 1977 police officers' and firefighters' pension and disability fund, respectively. Notwithstanding any other provision, the legislative body of the consolidated city may adopt an ordinance to adjust the membership of the consolidated city's local board to reflect the consolidation.

(7) The consolidated city may levy property taxes within the consolidated city's maximum permissible ad valorem property tax levy limit to provide for the payment of the expenses for the operation of the consolidated fire department. However, property taxes to fund the pension obligation under IC 36-8-7 for members of the 1937 firefighters fund who were employees of the consolidated city at the time of the consolidation may be levied only by the fire special service district within the fire special service district. The fire special service district established under IC 36-3-1-6 may levy property taxes to provide for the payment of expenses for the operation of the consolidated fire department

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within the territory of the police special service district. Property taxes to fund the pension obligation under IC 36-8-8 for members of the 1977 police officers' and firefighters pension and disability fund who were members of the fire department of the consolidated city on the effective date of the consolidation may be levied only by the fire special service district within the fire special service district. Property taxes to fund the pension obligation for members of the 1937 firefighters fund who were not members of the fire department of the consolidated city on the effective date of the consolidation and members of the 1977 police officers' and firefighters pension and disability fund who were not members of the fire department of the consolidated city on the effective date of the consolidation may be levied by the consolidated city within the city's maximum permissible ad valorem property tax levy. However, these taxes may be levied only within the fire special service district and any townships that have consolidated fire departments under this section.

(8) The executive of the consolidated city shall provide for an independent evaluation and performance audit, due before March 1 of the year in which the consolidation is effective and for the following two (2) years, to determine:

(A) the amount of any cost savings; operational efficiencies; or improved service levels; and

(B) any tax shifts among taxpayers;

that result from the consolidation. The independent evaluation and performance audit must be provided to the legislative council in an electronic format under IC 5-14-6 and to the state budget committee.

(o) For any township that consolidated its fire department with the fire department of the consolidated city before January 1, 2007:

(1) IC 6-3.5-6-18.5 applies to that consolidation; and

(2) this section applies to that consolidation to the extent that it does not conflict with any consolidation agreement between the township and the consolidated city.

SECTION 36. IC 36-3-1-6.2, AS ADDED BY P.L.227-2005, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2006]: Sec. 6.2. (a) If a consolidated fire department is established under section 6.1 of this chapter, After December 31, 2006, the consolidated city, through the consolidated fire department, shall after the consolidation establish, operate, and maintain emergency ambulance services (as defined in IC 16-18-2-107) in the fire special

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1 service district and in those townships in the county. that are
2 consolidated under section 6.1 of this chapter.

3 (b) This section does not prohibit the providing of emergency
4 ambulance services under an interlocal agreement under IC 36-1-7.

5 SECTION 37. IC 36-3-1-6.3 IS ADDED TO THE INDIANA CODE
6 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
7 1, 2006]: **Sec. 6.3. (a) The consolidated fire department may not
8 provide fire protection services for:**

9 (1) an excluded city; or

10 (2) a fire protection territory for which an excluded city is a
11 provider unit (as defined in IC 36-8-19-3);

12 unless the fire protection services are provided under an interlocal
13 agreement under IC 36-1-7 or the conditions in subsection (b) are
14 met.

15 (b) For the consolidated fire department to provide fire
16 protection services to an excluded city other than under an
17 interlocal agreement under IC 36-1-7, all the following must occur:

18 (1) The legislative body of the excluded city and the
19 city-county legislative body must adopt substantially similar
20 ordinances authorizing the consolidation of the fire
21 department of the excluded city into the consolidated fire
22 department.

23 (2) The ordinances described in subdivision (1) must:

24 (A) specify the effective date of the consolidation; and

25 (B) set forth the conditions of the consolidation.

26 (c) After the effective date of the consolidation described in
27 subsection (b), the consolidated fire department shall provide fire
28 protection services within the territory of the excluded city.

29 (d) After the effective date of the consolidation described in
30 subsection (b), all the property, equipment, records, rights, and
31 contracts of the fire department of the excluded city are
32 transferred to and assumed by the consolidated city.

33 (e) After the effective date of the consolidation described in
34 subsection (b), the employees of the fire department of the excluded
35 city cease employment with the excluded city and become
36 employees of the consolidated fire department. These employees
37 are not hired or rehired for purposes of IC 36-8-3.2 or IC 36-8-10.5
38 upon becoming employees of the consolidated fire department. The
39 consolidated city shall assume all agreements with labor
40 organizations that:

41 (1) are in effect after the effective date of the consolidation
42 described in subsection (b); and

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(2) apply to employees of the fire department of the excluded city who become employees of the consolidated fire department.

(f) Except as provided in subsection (h), the consolidated city shall assume, defease, pay, or refund all indebtedness related to fire protection services incurred before the effective date of the consolidation described in subsection (b) by:

(1) an excluded city; or

(2) a building, holding, or leasing corporation on behalf of an excluded city;

whose fire department is consolidated into the consolidated fire department under subsection (b).

(g) Notwithstanding any other law, to assume, defease, pay, or refund all or a part of the indebtedness described in subsection (f) the consolidated city is not required to comply with any other statutory procedures or approvals that apply when a unit incurs indebtedness.

(h) Notwithstanding subsections (f) and (g), the consolidated city may not assume all or a part of the indebtedness described in subsection (f) that will exceed the limitations on the amount of indebtedness that the consolidated city may incur.

(i) The rights of the trustee and the bondholders with respect to any:

(1) indebtedness or bonds; or

(2) bond resolution, trust agreement or indenture, security agreement, purchase agreement, or other undertaking described in subsection (f);

remain the same, although the powers, duties, agreements, and liabilities of the departments listed in subsection (a) have been transferred to the consolidated city, and the consolidated city shall be considered to have assumed all those powers, duties, agreements, and liabilities.

(j) Whenever an excluded city consolidates its fire department into the consolidated fire department under subsection (b), the local boards for the 1937 firefighters' pension fund and the 1977 police officers' and firefighters' pension and disability fund of the excluded city are dissolved, and their services are terminated not later than the effective date of the consolidation. The duties performed by the local boards under IC 36-8-7 and IC 36-8-8, respectively, are assumed by the consolidated city's local board for the 1937 firefighters' pension fund and local board for the 1977 police officers' and firefighters' pension and disability fund,

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1 respectively.

2 (k) Whenever an excluded city consolidates its fire department
3 into the consolidated fire department under subsection (b), the
4 merit board and merit system of the excluded city's fire
5 department are dissolved, and the duties of the excluded city's
6 merit board are transferred to and assumed by the merit board for
7 the consolidated fire department.

8 (l) Whenever an excluded city consolidates its fire department
9 into the consolidated fire department under subsection (b), for
10 property taxes first due and payable in the calendar year following
11 the effective date of the consolidation, the maximum permissible ad
12 valorem property tax levy under IC 6-1.1-18.5:

13 (1) is increased for a consolidated city by the amount levied in
14 the prior calendar year for fire protection and related services
15 by the excluded city; and

16 (2) is reduced for the excluded city by the amount levied in the
17 prior calendar year for fire protection and related services by
18 the excluded city.

19 (m) Whenever an excluded city consolidates its fire department
20 into the consolidated fire department under subsection (b), for
21 property taxes first due and payable in the calendar year following
22 the effective date of the consolidation, the amount levied under
23 IC 6-1.1-41 and IC 36-8-14 in the prior calendar year by the
24 excluded city for its cumulative building and equipment fund for
25 firefighting and related services is transferred to the consolidated
26 city's cumulative building and equipment fund for firefighting and
27 related services, and the consolidated city is exempted from the
28 requirements of IC 6-1.1-41 and IC 36-8-14 regarding an increase
29 to the levy for its cumulative building and equipment fund for
30 firefighting and related services.

31 (n) Whenever an excluded city consolidates its fire department
32 into the consolidated fire department under subsection (b),
33 commencing with the calendar year following consolidation and for
34 each year thereafter, the excluded city's monthly distributive share
35 of county option income tax revenues distributed under
36 IC 6-3.5-6-18.5 shall be reduced by a percentage set forth in the
37 ordinances adopted under subsection (b), and those revenues shall
38 instead be distributed as additional distributive shares to
39 Indianapolis/Marion County.

40 SECTION 38. IC 36-3-1-6.5 IS ADDED TO THE INDIANA CODE
41 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
42 1, 2006]: Sec. 6.5. (a) An advisory commission designated as the

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City of _____ Consolidated Fire Department Advisory Commission shall be formed not later than December 31, 2006, to provide advice and make recommendations to the chief of the consolidated department regarding the operation of the consolidated fire department, including the following:

- (1) Building and closing of fire stations.
- (2) Purchasing equipment.
- (3) Staffing levels.
- (4) Other matters as requested by the chief of the consolidated department.

(b) The advisory commission consists of the following members:

- (1) The executive of each township in the county.
- (2) Three (3) members appointed by the director of public safety for the consolidated city.
- (3) Three (3) members appointed by the legislative body of the consolidated city.
- (4) Three (3) members appointed by the local labor union representing firefighters employed by the consolidated fire department.
- (5) The chief of the consolidated fire department.

(c) The chief of the consolidated fire department:

- (1) shall serve as chairman of the advisory commission; and
- (2) is a nonvoting member.

(d) Members of the advisory commission are not entitled to any additional salary for their service. The advisory commission may use the staff and budget of the consolidated fire department to carry on the commission's work.

(e) The term of a member of the advisory commission appointed under subsection (b)(1) is coextensive with the term of office held by the member.

(f) A member appointed under subsection (b)(2) through (b)(4) serves a term of four (4) years. If a member ceases to be a member of the advisory commission, the original appointing authority shall appoint an individual to serve on the commission for the remainder of the unexpired term of the member.

(f) Ten (10) members of the commission constitute a quorum.

SECTION 39. IC 36-3-2-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 10. (a) The general assembly finds the following:

- (1) That the tax base of the consolidated city and the county have been significantly eroded through the ownership of tangible property by separate municipal corporations and other public

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1 entities that operate as private enterprises yet are exempt or whose
2 property is exempt from property taxation.

3 (2) That to restore this tax base and provide a proper allocation of
4 the cost of providing governmental services the legislative body
5 of the consolidated city and county should be authorized to collect
6 payments in lieu of taxes from these public entities.

7 (3) That the appropriate maximum payments in lieu of taxes
8 would be the amount of the property taxes that would be paid if
9 the tangible property were not subject to an exemption.

10 (b) As used in this section, the following terms have the meanings
11 set forth in IC 6-1.1-1:

12 (1) Assessed value.

13 (2) Exemption.

14 (3) Owner.

15 (4) Person.

16 (5) Personal property.

17 (6) Property taxation.

18 (7) Tangible property.

19 ~~(8) Township assessor.~~

20 (c) As used in this section, "PILOTS" means payments in lieu of
21 taxes.

22 (d) As used in this section, "public entity" means any of the
23 following government entities in the county:

24 (1) An airport authority operating under IC 8-22-3.

25 (2) A capital improvement board of managers under IC 36-10-9.

26 (3) A building authority operating under IC 36-9-13.

27 (4) A wastewater treatment facility.

28 (e) The legislative body of the consolidated city may adopt an
29 ordinance to require a public entity to pay PILOTS at times set forth in
30 the ordinance with respect to:

31 (1) tangible property of which the public entity is the owner or the
32 lessee and that is subject to an exemption;

33 (2) tangible property of which the owner is a person other than a
34 public entity and that is subject to an exemption under IC 8-22-3;

35 or

36 (3) both.

37 The ordinance remains in full force and effect until repealed or
38 modified by the legislative body.

39 (f) The PILOTS must be calculated so that the PILOTS may be in
40 any amount that does not exceed the amount of property taxes that
41 would have been levied by the legislative body for the consolidated city
42 and county upon the tangible property described in subsection (e) if the

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property were not subject to an exemption from property taxation.

(g) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the tangible property described in subsection (e). The ~~township assessors~~ **county assessor** shall assess the tangible property described in subsection (e) as though the property were not subject to an exemption. The public entity shall report the value of personal property in a manner consistent with IC 6-1.1-3.

(h) Notwithstanding any law to the contrary, a public entity is authorized to pay PILOTS imposed under this section from any legally available source of revenues. The public entity may consider these payments to be operating expenses for all purposes.

(i) PILOTS shall be deposited in the consolidated county fund and used for any purpose for which the consolidated county fund may be used.

(j) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(k) PILOTS imposed on a wastewater treatment facility may be paid only from the cash earnings of the facility remaining after provisions have been made to pay for current obligations, including:

- (1) operating and maintenance expenses;
- (2) payment of principal and interest on any bonded indebtedness;
- (3) depreciation or replacement fund expenses;
- (4) bond and interest sinking fund expenses; and
- (5) any other priority fund requirements required by law or by any bond ordinance, resolution, indenture, contract, or similar instrument binding on the facility.

SECTION 40. IC 36-3-2-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 11. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Exemption.
- (3) Owner.
- (4) Person.
- (5) Property taxation.
- (6) Real property.
- (7) ~~Township assessor.~~

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) As used in this section, "property owner" means the owner of

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1 real property described in IC 6-1.1-10-16.7 that is located in a county
2 with a consolidated city.

3 (d) Subject to the approval of a property owner, the legislative body
4 of the consolidated city may adopt an ordinance to require the property
5 owner to pay PILOTS at times set forth in the ordinance with respect
6 to real property that is subject to an exemption under IC 6-1.1-10-16.7.
7 The ordinance remains in full force and effect until repealed or
8 modified by the legislative body, subject to the approval of the property
9 owner.

10 (e) The PILOTS must be calculated so that the PILOTS are in an
11 amount that is:

12 (1) agreed upon by the property owner and the legislative body of
13 the consolidated city;

14 (2) a percentage of the property taxes that would have been levied
15 by the legislative body for the consolidated city and the county
16 upon the real property described in subsection (d) if the property
17 were not subject to an exemption from property taxation; and

18 (3) not more than the amount of property taxes that would have
19 been levied by the legislative body for the consolidated city and
20 county upon the real property described in subsection (d) if the
21 property were not subject to an exemption from property taxation.

22 (f) PILOTS shall be imposed as are property taxes and shall be
23 based on the assessed value of the real property described in subsection
24 (d). The ~~township assessors~~ **county assessor** shall assess the real
25 property described in subsection (d) as though the property were not
26 subject to an exemption.

27 (g) PILOTS collected under this section shall be deposited in the
28 housing trust fund established under IC 36-7-15.1-35.5 and used for
29 any purpose for which the housing trust fund may be used.

30 (h) PILOTS shall be due as set forth in the ordinance and bear
31 interest, if unpaid, as in the case of other taxes on property. PILOTS
32 shall be treated in the same manner as taxes for purposes of all
33 procedural and substantive provisions of law.

34 SECTION 41. IC 36-3-4-14 IS AMENDED TO READ AS
35 FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 14. (a) An
36 ordinance or resolution passed by a legislative body is considered
37 adopted when it is:

38 (1) signed by the presiding officer; and

39 (2) if subject to veto, either approved by the executive or passed
40 over ~~his~~ **the executive's** veto by the legislative body, under
41 section 16 of this chapter.

42 (b) All ordinances and resolutions of a legislative body are subject

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to veto, except the following:

~~(1) An ordinance or resolution, or part of either, providing for the budget or appropriating money for an office or officer of the county provided for by the Constitution of Indiana or for a judicial office or officer.~~

~~(2) (1)~~ An ordinance or resolution approving or modifying the budget of a political subdivision that the legislative body is permitted by statute to review.

~~(3) (2)~~ A resolution making an appointment that the legislative body is authorized to make.

~~(4) (3)~~ A resolution selecting officers or employees of the legislative body.

~~(5) (4)~~ A resolution prescribing rules for the internal management of the legislative body.

~~(6) (5)~~ A zoning ordinance or amendment to a zoning ordinance, or a resolution approving a comprehensive plan, that is adopted under IC 36-7.

(c) An ordinance prescribing a penalty or forfeiture for a violation must, before it takes effect, be published in the manner prescribed by IC 5-3-1, unless:

(1) it is published under subsection (d); or

(2) there is an urgent necessity requiring its immediate effectiveness, the executive proclaims the urgent necessity, and copies of the ordinance are posted in three (3) public places in the county.

(d) If a legislative body publishes any of its ordinances in book or pamphlet form, no other publication is required. If an ordinance prescribing a penalty or forfeiture for a violation is published under this subsection, it takes effect two (2) weeks after the publication of the book or pamphlet. Publication under this subsection, if authorized by the legislative body, constitutes presumptive evidence:

(1) of the ordinances in the book or pamphlet;

(2) of the date of adoption of the ordinances; and

(3) that the ordinances have been properly signed, attested, recorded, and approved.

(e) Unless a legislative body provides in an ordinance or resolution for a later effective date, the ordinance or resolution takes effect when it is adopted, subject to subsections (c) and (d).

(f) Subsections (a), (c), (d), and (e) do not apply to zoning ordinances or amendments to zoning ordinances, or resolutions approving comprehensive plans, that are adopted under IC 36-7.

SECTION 42. IC 36-3-6-4, AS AMENDED BY P.L.227-2005,

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SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 4. (a) Before the Wednesday after the first Monday in July each year, the consolidated city and county shall prepare budget estimates for the ensuing budget year under this section.

(b) The following officers shall prepare for their respective departments, offices, agencies, or courts an estimate of the amount of money required for the ensuing budget year, stating in detail each category and item of expenditure they anticipate:

(1) The director of each department of the consolidated city.

(2) Each ~~township assessor~~, elected county officer or head of a county agency.

(3) The county clerk, for each court ~~of which he is the clerk~~ **serves.**

(c) In addition to the estimates required by subsection (b), the county clerk shall prepare an estimate of the amount of money that is, under law, taxable against the county for the expenses of cases tried in other counties on changes of venue.

(d) Each officer listed in subsection (b)(2) or (b)(3) shall append a certificate to each estimate the officer prepares stating that in the officer's opinion the amount fixed in each item will be required for the purpose indicated. The certificate must be verified by the oath of the officer.

(e) An estimate for a court or division of a court is subject to modification and approval by the judge of the court or division.

(f) All of the estimates prepared by city officers and county officers shall be submitted to the controller.

(g) The controller shall also prepare an itemized estimate of city and county expenditures for other purposes above the money proposed to be used by the city departments and county officers and agencies.

SECTION 43. IC 36-3-6-4.1 IS ADDED TO INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 4.1. Notwithstanding IC 36-8-7, the city-county legislative body shall adopt an ordinance under section 7 of this chapter to levy a tax only within the fire special service district in the amount and at the rate necessary to produce sufficient revenue to pay the amounts required to satisfy the consolidated city's 1937 firefighters' pension fund obligations under IC 36-8-7-14.**

SECTION 44. IC 36-3-7-6 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 6. (a) Notwithstanding any other law, the consolidated city may issue obligations to refund obligations issued**

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before January 1, 2007, in the name of:

- (1) a township;
- (2) an airport authority;
- (3) a fire protection territory; or
- (4) a building, holding, or leasing corporation on behalf of a township, an airport authority, or a fire protection territory;

to satisfy the requirements of IC 36-3-1-6.1(e), IC 36-3-1-6.1(f), and IC 36-3-1-6.1(g).

(b) Notwithstanding any other law, the consolidated city may issue obligations to refund obligations issued before the effective date of a consolidation described in IC 36-3-1-6.3(b) by:

- (1) an excluded city; or
- (2) a building, holding, or leasing corporation on behalf of an excluded city;

to satisfy the requirements of IC 36-3-1-6.3(f), IC 36-3-1-6.3(g), and IC 36-3-1-6.3(h).

SECTION 45. IC 36-6-4-3, AS AMENDED BY P.L.73-2005, SECTION 173, AND AS AMENDED BY P.L.227-2005, SECTION 36, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 3. The executive shall do the following:

- (1) Keep a written record of official proceedings.
- (2) Manage all township property interests.
- (3) Keep township records open for public inspection.
- (4) Attend all meetings of the township legislative body.
- (5) Receive and pay out township funds.
- (6) Examine and settle all accounts and demands chargeable against the township.
- (7) Administer ~~poor relief~~ township assistance under IC 12-20 and IC 12-30-4.
- (8) Perform the duties of fence viewer under IC 32-26.
- (9) Act as township assessor when required by IC 36-6-5.
- (10) Provide and maintain cemeteries under IC 23-14.
- (11) Provide fire protection under IC 36-8. ~~except in a township that:~~
 - ~~(A) is located in a county having a consolidated city; and~~
 - ~~(B) consolidated the township's fire department under IC 36-3-1-6.1.~~
- (12) File an annual personnel report under IC 5-11-13.
- (13) Provide and maintain township parks and community centers under IC 36-10.
- (14) Destroy detrimental plants, noxious weeds, and rank

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1 vegetation under IC 15-3-4.

2 (15) Provide insulin to the poor under IC 12-20-16.

3 (16) Perform other duties prescribed by statute.

4 SECTION 46. IC 36-6-4-8 IS AMENDED TO READ AS
5 FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 8. (a) The
6 executive may use the township's share of state, county, and township
7 tax revenues and federal revenue sharing funds for all categories of
8 community services, if these funds are appropriated for these services
9 by the township legislative body. The executive may use these funds
10 for both operating and capital expenditures.

11 (b) With the consent of the township legislative body, the executive
12 may contract with corporations for health and community services not
13 specifically provided by another governmental entity.

14 (c) **Except in a township located in a county having a**
15 **consolidated city**, the executive may contract with a private person to
16 provide regular or emergency ambulance service within the township.
17 The contract may provide for the imposition and collection of fees for
18 this service.

19 (d) **Except in a township located in a county having a**
20 **consolidated city**, the township legislative body may adopt a resolution
21 to provide for the imposition and collection of fees for ambulance
22 services provided by the township police or fire department.

23 SECTION 47. IC 36-6-5-1, AS AMENDED BY P.L.240-2005,
24 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
25 UPON PASSAGE]: Sec. 1. (a) **Except as provided in subsection (e)**
26 **and section 3 of this chapter**, a township assessor shall be elected
27 under IC 3-10-2-13 by the voters of each township having:

28 (1) a population of more than eight thousand (8,000); or

29 (2) an elected township assessor or the authority to elect a
30 township assessor before January 1, 1979.

31 (b) A township assessor shall be elected under IC 3-10-2-14 in each
32 township having a population of more than five thousand (5,000) but
33 not more than eight thousand (8,000), if the legislative body of the
34 township:

35 (1) by resolution, declares that the office of township assessor is
36 necessary; and

37 (2) the resolution is filed with the county election board not later
38 than the first date that a declaration of candidacy may be filed
39 under IC 3-8-2.

40 (c) A township government that is created by merger under
41 IC 36-6-1.5 shall elect only one (1) township assessor under this
42 section.

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(d) The township assessor must reside within the township as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The assessor forfeits office if the assessor ceases to be a resident of the township.

(e) The term of office of a township assessor is **the following:**

(1) This subdivision applies to a township assessor of a township having a consolidated city. The term of a township assessor who is elected in the 2006 general election is two (2) years beginning January 1 after election.

(2) This subdivision applies to a township assessor of a township in a county not having a consolidated city. The term of a township assessor is four (4) years, beginning January 1 after election and continuing until a successor is elected and qualified. However, the term of office of a township assessor elected at a general election in which no other township officer is elected ends on December 31 after the next election in which any other township officer is elected.

SECTION 48. IC 36-6-5-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 2. (a) This section applies to ~~townships~~ **a township, other than a township located in a county having a consolidated city, that ~~do~~ does not have an elected or appointed and qualified township assessor.**

(b) The township executive shall perform all the duties and has all the rights and powers of assessor. If a township qualifies under IC 36-6-5-1 to elect a township assessor, the executive shall continue to serve as assessor until an assessor is appointed or elected and qualified.

(c) The bond filed by the executive in ~~his~~ **the executive's** capacity as executive also covers ~~his~~ **the executive's** duties as assessor.

SECTION 49. IC 36-6-5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 3. **(a) Except as provided in subsection (b),** the assessor shall perform the duties prescribed by statute, including:

- (1) assessment duties prescribed by IC 6-1.1; and
- (2) administration of the dog tax and dog fund, as prescribed by IC 15-5-9.

(b) In a township located in a county having a consolidated city:

- (1) there is no township assessor beginning January 1, 2008;**
- (2) beginning January 1, 2007, the duties of the township assessor prescribed by IC 6-1.1 are performed by the county assessor under IC 36-2-15-5;**
- (3) beginning January 1, 2007, the duties of the township**

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assessor prescribed by IC 15-5-9 are performed by the controller of the consolidated city or the controller's designee; and

(4) beginning January 1, 2007, township assessors shall perform the duties prescribed by ordinance of the legislative body of the consolidated city.

SECTION 50. IC 36-6-8-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 1. (a) **Except as provided in subsection (b),** this chapter applies to all townships.

(b) **Sections 5, 6, 9, 10, and 11 of this chapter do not apply to a township located in a county having a consolidated city.**

SECTION 51. IC 36-6-8-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 10. (a) The county fiscal body shall, in the manner prescribed by IC 36-2-5 or IC 36-2-6, fix and appropriate money to pay the per diem established under section 5 of this chapter and the salaries and per diems of the county's township assessors and any deputies or other employees that assist the elected township assessor.

(b) Each township assessor shall file the budget estimate required by IC 36-2-5-5. ~~or IC 36-3-6-4.~~ The budget estimate filed under this subsection must include all estimated expenses of the office, including costs incurred through litigation for the office.

(c) If the township executive is performing the duties of assessor, the county fiscal body shall appropriate money for the purposes of subsection (a) and other expenses of acting as assessor, including all costs incurred through litigation for the office. However, it may not provide a salary that is below the amount fixed for that salary for the year 1984.

SECTION 52. IC 36-7-11.2-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 11. As used in this chapter, "notice" means written notice:

(1) served personally upon the person, official, or office entitled to the notice; or

(2) served upon the person, official, or office by placing the notice in the United States mail, first class postage prepaid, properly addressed to the person, official, or office. Notice is considered served if mailed in the manner prescribed by this subdivision properly addressed to the following:

(A) The governor, both to the address of the governor's official residence and to the governor's executive office in Indianapolis.

(B) The Indiana department of transportation, to the

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commissioner.

(C) The department of natural resources, both to the director of the department and to the director of the department's division of historic preservation and archeology.

(D) The department of metropolitan development.

(E) An occupant, to:

(i) the person by name; or

(ii) if the name is unknown, to the "Occupant" at the address of the Meridian Street or bordering property occupied by the person.

(F) An owner, to the person by the name shown to be the name of the owner, and at the person's address, as the address appears in the records in the bound volumes of the most recent real estate tax assessment records as the records appear in the offices of the ~~township assessors~~ **county assessor** in Marion County.

(G) A neighborhood association or the society, to the organization at the latest address as shown in the records of the commission.

SECTION 53. IC 36-7-11.2-58 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 58. (a) A person who has filed a petition under section 56 or 57 of this chapter shall, not later than ten (10) days after the filing, serve notice upon all interested parties. The notice must state the following:

(1) The full name and address of the following:

(A) The petitioner.

(B) Each attorney acting for and on behalf of the petitioner.

(2) The street address of the Meridian Street and bordering property for which the petition was filed.

(3) The name of the owner of the property.

(4) The full name and address of, and the type of business, if any, conducted by:

(A) each person who at the time of the filing is a party to; and

(B) each person who is a disclosed or an undisclosed principal for whom the party was acting as agent in entering into;

a contract of sale, lease, option to purchase or lease, agreement to build or develop, or other written agreement of any kind or nature concerning the subject property or the present or future ownership, use, occupancy, possession, or development of the subject property.

(5) A description of the contract of sale, lease, option to purchase or lease, agreement to build or develop, or other written

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1 agreement sufficient to disclose the full nature of the interest of
 2 the party or of the party's principal in the subject property or in
 3 the present or future ownership, use, occupancy, possession, or
 4 development of the subject property.

5 (6) A description of the proposed use for which the rezoning or
 6 zoning variance is sought, sufficiently detailed to appraise the
 7 notice recipient of the true character, nature, extent, and physical
 8 properties of the proposed use.

9 (7) The date of the filing of the petition.

10 (8) The date, time, and place of the next regular meeting of the
 11 commission if a petition is for approval of a zoning variance. If a
 12 petition is filed with the development commission, the notice does
 13 not have to specify the date of a hearing before the commission or
 14 the development commission. However, the person filing the
 15 petition shall give ten (10) days notice of the date, time, and place
 16 of a hearing before the commission on the petition after the
 17 referral of the petition to the commission by the development
 18 commission.

19 (b) For purposes of giving notice to the interested parties who are
 20 owners, the records in the bound volumes of the recent real estate tax
 21 assessment records as the records appear in the offices of the ~~township~~
 22 ~~assessors~~ **county assessor** as of the date of filing are considered
 23 determinative of the persons who are owners.

24 SECTION 54. IC 36-7-15.1-32 IS AMENDED TO READ AS
 25 FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 32. (a) The
 26 commission must establish a program for housing. The program, which
 27 may include such elements as the commission considers appropriate,
 28 must be adopted as part of a redevelopment plan or amendment to a
 29 redevelopment plan, and must establish an allocation area for purposes
 30 of sections 26 and 35 of this chapter for the accomplishment of the
 31 program.

32 (b) The notice and hearing provisions of sections 10 and 10.5 of this
 33 chapter apply to the resolution adopted under subsection (a). Judicial
 34 review of the resolution may be made under section 11 of this chapter.

35 (c) Before formal submission of any housing program to the
 36 commission, the department shall consult with persons interested in or
 37 affected by the proposed program and provide the affected
 38 neighborhood associations, residents, and ~~township assessors~~ **the**
 39 **county assessor** with an adequate opportunity to participate in an
 40 advisory role in planning, implementing, and evaluating the proposed
 41 program. The department may hold public meetings in the affected
 42 neighborhood to obtain the views of neighborhood associations and

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1 residents.

2 SECTION 55. IC 36-8-7-1, AS AMENDED BY P.L.227-2005,
3 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JANUARY 1, 2007]: Sec. 1. (a) This chapter applies to pension
5 benefits for members of fire departments hired before May 1, 1977, in
6 units for which a 1937 fund was established before May 1, 1977.

7 (b) A firefighter with twenty (20) years of service is covered by this
8 chapter and not by IC 36-8-8 if the firefighter:

- 9 (1) was hired before May 1, 1977;
10 (2) did not convert under IC 19-1-36.5-7 (repealed September 1,
11 1981); and
12 (3) is rehired after April 30, 1977, by the same employer.

13 (c) A firefighter is covered by this chapter and not by IC 36-8-8 if
14 the firefighter:

- 15 (1) was hired before May 1, 1977;
16 (2) did not convert under IC 19-1-36.5-7 (repealed September 1,
17 1981);
18 (3) was rehired after April 30, 1977, but before February 1, 1979;
19 and
20 (4) was made, before February 1, 1979, a member of a 1937 fund.

21 (d) A firefighter who:

- 22 (1) is covered by this chapter before ~~a consolidation under~~
23 ~~IC 36-3-1-6.1, January 1, 2007~~; and
24 (2) **after December 31, 2006**, becomes a member of a fire
25 department of a consolidated city under IC 36-3-1-6.1;

26 is covered by this chapter after ~~the effective date of the consolidation;~~
27 **December 31, 2006**, and the firefighter's service as a member of a fire
28 department of a consolidated city is considered active service under
29 this chapter.

30 SECTION 56. IC 36-8-7-4, AS AMENDED BY P.L.227-2005,
31 SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
32 JANUARY 1, 2007]: Sec. 4. (a) If a unit has less than five (5) members
33 in its fire department, the unit may provide for the organization of a
34 local board consisting of the fire chief, the executive of the unit, and
35 one (1) member of the fire department.

36 (b) The trustee from the fire department shall be elected under this
37 section.

38 (c) The local board may amend the bylaws of the fund to elect the
39 trustee from the fire department in an election held on any three (3)
40 consecutive days in February specified in the bylaws. The election shall
41 be called by the fire chief and held at the house or quarters of the fire
42 department. Subject to this section, the election shall be conducted in

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the manner specified in the bylaws.

(d) This subsection applies only if the local board does not elect to be governed by subsection (c). The trustee from the fire department shall be elected at a meeting held on the second Monday in February each year. The meeting shall be called by the fire chief and held at the house or quarters of the fire department.

(e) The term of the elected trustee is one (1) year beginning immediately after the trustee's election.

(f) Each member of the department is entitled to one (1) ballot and the person receiving the highest number of votes is elected. The executive of the unit, the fire chief, and the city or county clerk shall canvass and count the ballots, and the clerk shall issue a certificate of election to the person having received the highest number of votes. If two (2) persons have received the same number of votes, the executive and the chief shall immediately determine by lot who will be the trustee from the persons receiving an equal number of votes.

~~(g) This section does not apply to a township if the fire department of the township is consolidated under IC 36-3-1-6.1.~~

SECTION 57. IC 36-8-7-5, AS AMENDED BY P.L.227-2005, SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 5. (a) An election shall be held each year under this section to elect one (1) trustee from the active members of the fire department for a term of four (4) years, commencing on the day of his election. The fire chief shall fix a time for holding a convention to nominate candidates for trustees to be elected at each election. Each convention must be held at least five (5) days before the day on which the annual election is held. A convention consists of one (1) delegate from each fire company and one (1) delegate to be selected by the chief and the chief's assistants. The delegate from each fire company shall be elected by ballot by the members of the company at a time to be fixed by the chief in the call for a convention. The election of delegates shall be certified by the captain or other officer of the company, or, if there is not an officer present, then by the oldest member of the company present. The convention, when assembled, shall nominate six (6) members of the fire department to be voted upon as trustees, and the delegates shall report the names of the persons nominated as candidates to their respective companies in writing.

(b) The local board may amend the bylaws of the fund to elect the trustee from the active members of the fire department in an election held on any three (3) consecutive days in February specified in the bylaws. The election shall be called by the fire chief and held at the house or quarters of the respective companies of the fire department.

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1 Subject to this section, the election shall be conducted in the manner
2 specified in the bylaws.

3 (c) This subsection applies only if the local board does not elect to
4 be governed by subsection (b). The election shall be held at the houses
5 or quarters of the respective companies on the second Monday in
6 February between 9 a.m. and 6 p.m.

7 (d) Each member of a fire company is entitled to one (1) ballot, and
8 the ballot may not contain the names of more than one (1) person,
9 chosen from the six (6) persons nominated by the convention. The
10 candidate receiving the highest number of votes is elected.

11 (e) The captain or other officer in command of each of the fire
12 companies, immediately after the casting of all ballots, shall canvass
13 and count the ballots. The captain or other officer shall certify in
14 writing the total number of ballots cast and the number of votes
15 received by each candidate for the office of trustee. After signing the
16 certificate, the officer shall enclose it, together with all the ballots cast
17 by the fire company, in an envelope, securely sealed and addressed,
18 and deliver them to the fire chief. The fire chief shall deliver them to
19 the executive of the unit as soon as the chief receives all the certificates
20 and ballots. Upon receipt the executive shall, in the presence of the
21 chief and the clerk of the unit, open the envelopes, examine the
22 certificates, and determine the total number of votes cast for each of the
23 candidates. The executive shall then issue a certificate of election to the
24 candidate having received the highest number of votes. If two (2) or
25 more candidates have received the same number of votes, the executive
26 and the chief shall immediately determine by lot who will be trustee
27 from the persons receiving an equal number of votes. An election may
28 not be set aside for lack of formality in balloting by the members or in
29 certifying or transmitting the returns of an election by the officers in
30 charge.

31 ~~(f) This section does not apply to a township if the fire department~~
32 ~~of the township is consolidated under IC 36-3-1-6.1.~~

33 SECTION 58. IC 36-8-7-6, AS AMENDED BY P.L.227-2005,
34 SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
35 JANUARY 1, 2007]: Sec. 6. (a) An election shall be held under this
36 section every two (2) years to elect one (1) trustee from the retired
37 members of the fire department for a term of two (2) years,
38 commencing on the day of the trustee's election, if the retired list
39 contains at least three (3) retired members at the time of election. The
40 fire chief shall fix a time for holding a convention to nominate
41 candidates for trustee to be elected at each election. Each convention
42 must be held at least fifteen (15) days before the day on which the

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1 biennial election is held. All retired members of the fire department
 2 may participate in the convention. The convention, when assembled,
 3 shall nominate not more than four (4) members of the retired list to be
 4 voted upon as trustee. The secretary of the board shall mail the names
 5 of the persons nominated along with an official ballot to the retired
 6 members within forty-eight (48) hours of the end of the convention.

7 (b) The election shall be conducted by mail. Each retired member
 8 is entitled to cast one (1) ballot by mail and the ballot may not contain
 9 more than one (1) name, chosen from the list of retired persons
 10 nominated by the convention. The candidate receiving the highest
 11 number of votes by 6 p.m. on the second Monday in February or an
 12 alternative date in February specified in the bylaws of the fund is
 13 elected.

14 (c) The ballots must remain closed and inviolate until the close of
 15 the election, at which time, in the presence of the executive of the unit,
 16 the fire chief, and the clerk of the unit, the ballots shall be opened and
 17 counted. A certificate of election shall be issued to the candidate
 18 receiving the highest number of votes. If two (2) or more candidates
 19 receive the same number of votes, the executive and the chief shall
 20 immediately determine by lot who will be trustee from the persons
 21 receiving an equal number of votes.

22 ~~(d) This section does not apply to a township if the fire department~~
 23 ~~of the township is consolidated under IC 36-3-1-6.1.~~

24 SECTION 59. IC 36-8-7-6.5, AS AMENDED BY P.L.227-2005,
 25 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JANUARY 1, 2007]: Sec. 6.5. (a) All ballots voted under this chapter
 27 shall be secured until the balloting is closed.

28 (b) Tampering with a ballot for an election under this chapter is a
 29 Class A infraction.

30 ~~(c) This section does not apply to a township if the fire department~~
 31 ~~of the township is consolidated under IC 36-3-1-6.1.~~

32 SECTION 60. IC 36-8-7-7, AS AMENDED BY P.L.227-2005,
 33 SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JANUARY 1, 2007]: Sec. 7. (a) The fire chief is the president of the
 35 local board.

36 (b) At the first meeting after each election, the local board shall
 37 elect a secretary, who may be chosen from among the trustees.
 38 However, the local board may consider it proper to have a secretary
 39 who is a member of the fire department, to be elected by the companies
 40 for a term of four (4) years in the same manner as the election for
 41 trustees. The secretary shall keep a full record of all the proceedings of
 42 the local board in a book provided for that purpose.

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(c) The local board shall make all rules necessary for the discharge of its duties and shall hear and determine all applications for relief or pensions under this chapter.

(d) ~~This section does not apply to a township if the fire department of the township is consolidated under IC 36-3-1-6.1.~~

SECTION 61. IC 36-8-8-1, AS AMENDED BY P.L.227-2005, SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 1. This chapter applies to:

(1) full-time police officers hired or rehired after April 30, 1977, in all municipalities, or who converted their benefits under IC 19-1-17.8-7 (repealed September 1, 1981);

(2) full-time fully paid firefighters hired or rehired after April 30, 1977, or who converted their benefits under IC 19-1-36.5-7 (repealed September 1, 1981);

(3) a police matron hired or rehired after April 30, 1977, and before July 1, 1996, who is a member of a police department in a second or third class city on March 31, 1996;

(4) a park ranger who:

(A) completed at least the number of weeks of training at the Indiana law enforcement academy or a comparable law enforcement academy in another state that were required at the time the park ranger attended the Indiana law enforcement academy or the law enforcement academy in another state;

(B) graduated from the Indiana law enforcement academy or a comparable law enforcement academy in another state; and

(C) is employed by the parks department of a city having a population of more than one hundred twenty thousand (120,000) but less than one hundred fifty thousand (150,000);

(5) a full-time fully paid firefighter who is covered by this chapter before ~~the effective date of consolidation~~ **January 1, 2007**, and, **after December 31, 2006**, becomes a member of the fire department of a consolidated city under IC 36-3-1-6.1 **or IC 36-3-1-6.3**; ~~provided that however,~~ the firefighter's service as a member of the fire department of a consolidated city is considered active service under this chapter;

(6) except as otherwise provided, a full-time fully paid firefighter who is hired or rehired after ~~the effective date of the consolidation~~ **December 31, 2006**, by a consolidated fire department established under IC 36-3-1-6.1;

(7) a full-time police officer who is covered by this chapter before the effective date of consolidation and becomes a member of the consolidated law enforcement department as part of the

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consolidation under IC 36-3-1-5.1, provided that the officer's service as a member of the consolidated law enforcement department is considered active service under this chapter; and (8) except as otherwise provided, a full-time police officer who is hired or rehired after the effective date of the consolidation by a consolidated law enforcement department established under IC 36-3-1-5.1;

except as provided by section 7 of this chapter.

SECTION 62. IC 36-8-8-2.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 2.1. (a) As used in this chapter, "local board" means the following:

(1) For a unit that established a 1925 fund for its police officers, the local board described in IC 36-8-6-2.

(2) **Except as provided in subdivision (3)**, for a unit that established a 1937 fund for its firefighters, the local board described in IC 36-8-7-3.

(3) For a unit that established a 1937 fund for its firefighters and consolidates its fire department into the fire department of a consolidated city under IC 36-3-1-6.1 or IC 36-3-1-6.3:

(A) before the date the consolidation is effective, the local board described in IC 36-8-7-3; and

(B) on and after the date the consolidation is effective, the local board of the consolidated city established under IC 36-8-7-3.

~~(3)~~ (4) For a consolidated city that established a 1953 fund for its police officers, the local board described in IC 36-8-7.5-2.

~~(4)~~ (5) For a unit, other than a consolidated city, that did not establish a 1925 fund for its police officers or a 1937 fund for its firefighters, the local board described in subsection (b) or (c).

(b) If a unit did not establish a 1925 fund for its police officers, a local board shall be composed in the same manner described in IC 36-8-6-2(b). However, if there is not a retired member of the department, no one shall be appointed to that position until such time as there is a retired member.

(c) **Except as provided in subsection (d)**, if a unit did not establish a 1937 fund for its firefighters, a local board shall be composed in the same manner described in IC 36-8-7-3(b). However, if there is not a retired member of the department, no one shall be appointed to that position until such time as there is a retired member.

(d) If a unit located in a county containing a consolidated city did not establish a 1937 fund for its firefighters and consolidates its fire department into the fire department of the consolidated city

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under IC 36-3-1-6.1 or IC 36-3-1-6.3, the local board is:

(1) before the effective date of the consolidation, the local board described in IC 36-8-7-3; and

(2) on and after the effective date of the consolidation, the local board of the consolidated city established under IC 36-8-7-3.

SECTION 63. IC 36-8-8-7, AS AMENDED BY P.L.227-2005, SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 7. (a) Except as provided in subsections (d), (e), (f), (g), (h), (k), (l), **and (m):** ~~and (n):~~

(1) a police officer; or

(2) a firefighter;

who is less than thirty-six (36) years of age and who passes the baseline statewide physical and mental examinations required under section 19 of this chapter shall be a member of the 1977 fund and is not a member of the 1925 fund, the 1937 fund, or the 1953 fund.

(b) A police officer or firefighter with service before May 1, 1977, who is hired or rehired after April 30, 1977, may receive credit under this chapter for service as a police officer or firefighter prior to entry into the 1977 fund if the employer who rehires the police officer or firefighter chooses to contribute to the 1977 fund the amount necessary to amortize the police officer's or firefighter's prior service liability over a period of not more than forty (40) years, the amount and the period to be determined by the PERF board. If the employer chooses to make the contributions, the police officer or firefighter is entitled to receive credit for the police officer's or firefighter's prior years of service without making contributions to the 1977 fund for that prior service. In no event may a police officer or firefighter receive credit for prior years of service if the police officer or firefighter is receiving a benefit or is entitled to receive a benefit in the future from any other public pension plan with respect to the prior years of service.

(c) Except as provided in section 18 of this chapter, a police officer or firefighter is entitled to credit for all years of service after April 30, 1977, with the police or fire department of an employer covered by this chapter.

(d) A police officer or firefighter with twenty (20) years of service does not become a member of the 1977 fund and is not covered by this chapter, if the police officer or firefighter:

(1) was hired before May 1, 1977;

(2) did not convert under IC 19-1-17.8-7 or IC 19-1-36.5-7 (both of which were repealed September 1, 1981); and

(3) is rehired after April 30, 1977, by the same employer.

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(e) A police officer or firefighter does not become a member of the 1977 fund and is not covered by this chapter if the police officer or firefighter:

- (1) was hired before May 1, 1977;
- (2) did not convert under IC 19-1-17.8-7 or IC 19-1-36.5-7 (both of which were repealed September 1, 1981);
- (3) was rehired after April 30, 1977, but before February 1, 1979; and
- (4) was made, before February 1, 1979, a member of a 1925, 1937, or 1953 fund.

(f) A police officer or firefighter does not become a member of the 1977 fund and is not covered by this chapter if the police officer or firefighter:

- (1) was hired by the police or fire department of a unit before May 1, 1977;
- (2) did not convert under IC 19-1-17.8-7 or IC 19-1-36.5-7 (both of which were repealed September 1, 1981);
- (3) is rehired by the police or fire department of another unit after December 31, 1981; and
- (4) is made, by the fiscal body of the other unit after December 31, 1981, a member of a 1925, 1937, or 1953 fund of the other unit.

If the police officer or firefighter is made a member of a 1925, 1937, or 1953 fund, the police officer or firefighter is entitled to receive credit for all the police officer's or firefighter's years of service, including years before January 1, 1982.

(g) As used in this subsection, "emergency medical services" and "emergency medical technician" have the meanings set forth in IC 16-18-2-110 and IC 16-18-2-112. A firefighter who:

- (1) is employed by a unit that is participating in the 1977 fund;
- (2) was employed as an emergency medical technician by a political subdivision wholly or partially within the department's jurisdiction;
- (3) was a member of the public employees' retirement fund during the employment described in subdivision (2); and
- (4) ceased employment with the political subdivision and was hired by the unit's fire department due to the reorganization of emergency medical services within the department's jurisdiction;

shall participate in the 1977 fund. A firefighter who participates in the 1977 fund under this subsection is subject to sections 18 and 21 of this chapter.

(h) A police officer or firefighter does not become a member of the

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1 1977 fund and is not covered by this chapter if the individual was
2 appointed as:

3 (1) a fire chief under a waiver under IC 36-8-4-6(c); or

4 (2) a police chief under a waiver under IC 36-8-4-6.5(c);

5 unless the executive of the unit requests that the 1977 fund accept the
6 individual in the 1977 fund and the individual previously was a
7 member of the 1977 fund.

8 (i) A police matron hired or rehired after April 30, 1977, and before
9 July 1, 1996, who is a member of a police department in a second or
10 third class city on March 31, 1996, is a member of the 1977 fund.

11 (j) A park ranger who:

12 (1) completed at least the number of weeks of training at the
13 Indiana law enforcement academy or a comparable law
14 enforcement academy in another state that were required at the
15 time the park ranger attended the Indiana law enforcement
16 academy or the law enforcement academy in another state;

17 (2) graduated from the Indiana law enforcement academy or a
18 comparable law enforcement academy in another state; and

19 (3) is employed by the parks department of a city having a
20 population of more than one hundred twenty thousand (120,000)
21 but less than one hundred fifty thousand (150,000);

22 is a member of the fund.

23 (k) Notwithstanding any other provision of this chapter, a police
24 officer or firefighter:

25 (1) who is a member of the 1977 fund before a consolidation
26 under IC 36-3-1-5.1, ~~or~~ IC 36-3-1-6.1, **or IC 36-3-1-6.3;**

27 (2) whose employer is consolidated into the **consolidated law**
28 **enforcement department or the** fire department of a
29 consolidated city under IC 36-3-1-5.1, ~~or~~ IC 36-3-1-6.1, **or**
30 **IC 36-3-1-6.3;** and

31 (3) who, after the consolidation, becomes an employee of the
32 consolidated law enforcement department or the consolidated fire
33 department under IC 36-3-1-5.1, ~~or~~ IC 36-3-1-6.1, **or**
34 **IC 36-3-1-6.3;**

35 is a member of the 1977 fund without meeting the requirements under
36 sections 19 and 21 of this chapter.

37 (l) Notwithstanding any other provision of this chapter, a police
38 officer or firefighter who:

39 (1) before a consolidation under IC 36-3-1-5.1 or IC 36-3-1-6.1,
40 provides law enforcement services or fire protection services for
41 an entity in a consolidated city;

42 (2) has the provision of those services consolidated into the

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consolidated law enforcement department or the fire department of a consolidated city under IC 36-3-1-5.1 or IC 36-3-1-6.1; and

(3) after the consolidation, becomes an employee of the consolidated law enforcement department or the consolidated fire department under IC 36-3-1-5.1 or IC 36-3-1-6.1; is a member of the 1977 fund without meeting the requirements under sections 19 and 21 of this chapter.

(m) A police officer or firefighter who is a member of the 1977 fund under subsection (k) or (l):

(1) may not be:

(1) ~~(A)~~ retired for purposes of section 10 of this chapter; or

(2) ~~(B)~~ disabled for purposes of section 12 of this chapter; solely because of a change in employer under the consolidation; and

(2) shall receive credit for all years of service as a member of the 1977 fund before the consolidation described in subsection (k) or (l).

SECTION 64. IC 36-8-13-1, AS AMENDED BY P.L.227-2005, SECTION 49, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 1. This chapter applies to all townships, However, this chapter does not apply to a township in which the fire department of the township has been consolidated under IC 36-3-1-6.1, except townships located in a consolidated city.

SECTION 65. IC 36-8-19-1.5, AS ADDED BY P.L.227-2005, SECTION 51, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 1.5. If the fire departments of a township is consolidated under IC 36-3-1-6.1, after the effective date of the consolidation the township may not establish fire protection territory under this chapter: (a) In a county having a consolidated city, only:

(1) a consolidated city; or

(2) an excluded city;

may establish a fire protection territory under this chapter.

(b) A fire protection territory that is established before the effective date of the consolidation in a township in which the township's fire department **January 1, 2007, by a unit that** is consolidated under IC 36-3-1-6.1 becomes part of the geographic area in which the fire department of a consolidated city provides fire protection services.

SECTION 66. IC 36-9-11.1-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 11. (a) All property of every kind, including air rights, acquired for off-street parking purposes, and all its funds and receipts, are exempt from

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1 taxation for all purposes. When any real property is acquired by the
 2 consolidated city, the county auditor shall, upon certification of that
 3 fact by the board, cancel all taxes then a lien. The certificate of the
 4 board must specifically describe the real property, including air rights,
 5 and the purpose for which acquired.

6 (b) A lessee of the city may not be assessed any tax upon any land,
 7 air rights, or improvements leased from the city, but the separate
 8 leasehold interest has the same status as leases on taxable real property,
 9 notwithstanding any other law. Whenever the city sells any such
 10 property to anyone for private use, the property becomes liable for all
 11 taxes after that, as other property is so liable and is assessed, and the
 12 board shall report all such sales to the ~~township~~ county assessor, who
 13 shall cause the property to be upon the proper tax records.

14 SECTION 67. IC 36-8-4.3 IS REPEALED [EFFECTIVE
 15 JANUARY 1, 2007].

16 SECTION 68. [EFFECTIVE JULY 1, 2006] **The general assembly**
 17 **finds the following:**

18 **(1) A consolidated city faces unique budget challenges due to**
 19 **a high demand for services combined with the large number**
 20 **of tax exempt properties located in a consolidated city as the**
 21 **seat of state government, home to several institutions of**
 22 **higher education, and home to numerous national, state, and**
 23 **regional nonprofit corporations.**

24 **(2) By virtue of its size and population density, a consolidated**
 25 **city has unique overlapping territories of county, city, and**
 26 **township government and an absence of unincorporated areas**
 27 **within its county.**

28 **(3) By virtue of its size, population, and absence of**
 29 **unincorporated areas, development extends to and across the**
 30 **boundaries of the contiguous governmental territories located**
 31 **within a county having a consolidated city, thus giving less**
 32 **meaning to boundaries of the governmental territories located**
 33 **within the county.**

34 **(4) By virtue of its size, population, absence of unincorporated**
 35 **areas, overlapping territories, and development to and across**
 36 **the boundaries of contiguous governmental territories, there**
 37 **is less need for differentiation of local governmental services**
 38 **within the separate governmental territories located within a**
 39 **county having a consolidated city, but rather the local**
 40 **governmental service needs are similar and more uniform**
 41 **within and across a county having a consolidated city.**

42 **(5) The provision of local governmental services by multiple**

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governmental entities with overlapping territories, and by governmental entities with contiguous territories with less meaningful boundaries, results in disparate levels of local government services within a county having a consolidated city and results in the inefficient and poor use of taxpayer dollars.

(6) As the state capital and a center for professional sporting events, tourism, and culture in central Indiana, the consolidated city faces unique demands for protecting governmental property and securing the safety of large numbers of residents and visitors, which require innovative approaches to public safety resources.

(7) If public safety resources are consolidated, residual services provided by townships are limited and can more effectively and uniformly be performed through consolidation at the city or county level.

(8) Substantial operational efficiencies, reduction of administrative costs, and economies of scale may be obtained in a consolidated city through consolidation of certain county, city, and township services and operations.

(9) Consolidation of certain county, city, and township services and operations in the consolidated city will serve the public purpose by allowing the consolidated city to:

(A) eliminate duplicative services;

(B) provide better coordinated and more uniform delivery of local governmental services;

(C) provide more unified tax rates; and

(D) allow local government services to be provided more efficiently and at a lower cost than without consolidation.

(10) Efficient and fiscally responsible operation of local government benefits the health and welfare of the citizens of a consolidated city and is of public utility and benefit.

(11) The public purpose of this act is to provide a consolidated city with the means to perform essential governmental services for its citizens in an effective, efficient, and fiscally responsible manner.

SECTION 69. [EFFECTIVE JULY 1, 2006] For property taxes first due and payable in 2007, the maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 of a county having a consolidated city is increased by the amount levied in 2006 for assessor and related services by each township in the county.

SECTION 70. [EFFECTIVE JULY 1, 2006] (a) For property taxes

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first due and payable in 2007, the maximum permissible ad valorem property tax levy under IC 6-1.1-18.5:

(1) is increased for a consolidated city by the amount levied in 2006 for fire protection and related services by each:

- (A) township;
- (B) airport authority;
- (C) fire protection territory; or
- (D) excluded city;

whose fire department is consolidated into the fire department of a consolidated city under IC 36-3-1-6.1, as amended by this act, or IC 36-3-1-6.3, as added by this act; and

(2) is reduced for:

- (A) a township;
- (B) an airport authority;
- (C) a fire protection territory; or
- (D) an excluded city;

whose fire department is consolidated into the fire department of a consolidated city under IC 36-3-1-6.1, as amended by this act, or IC 36-3-1-6.3, as added by this act, by the amount levied in 2006 for fire protection and related services by each township, airport authority, fire protection territory, or excluded city whose fire department is consolidated into the fire department of a consolidated city under IC 36-3-1-6.1, as amended by this act, or IC 36-3-1-6.3, as added by this act.

(b) This SECTION expires January 1, 2008.

SECTION 71. [EFFECTIVE JULY 1, 2006] For property taxes first due and payable in 2007, the amount levied in 2006 by each:

- (1) township;
- (2) airport authority;
- (3) fire protection territory; or
- (4) excluded city;

whose fire department is consolidated into the fire department of a consolidated city under IC 36-3-1-6.1, as amended by this act, or IC 36-3-1-6.3, as added by this act, for its cumulative building and equipment fund for fire protection and related services is transferred to the consolidated city's cumulative building and equipment fund for fire protection and related services, which is hereby established. The consolidated city is exempted from the requirements of IC 36-8-14 and IC 6-1.1-41 regarding establishment of the cumulative building and equipment fund for

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1 fire protection and related services.

2 SECTION 72. [EFFECTIVE UPON PASSAGE] (a) This
3 SECTION applies only to a township in a county having a
4 consolidated city.

5 (b) Notwithstanding IC 3-10-2-13, a township assessor for each
6 township in the county shall be elected at the 2006 general election
7 for a term of two (2) years beginning on January 1 following the
8 election as set forth in IC 36-6-5-1, as amended by this act.

9 (c) This SECTION expires January 1, 2008.

10 SECTION 73. [EFFECTIVE JULY 1, 2006] The legislative
11 services agency shall prepare legislation for introduction in the
12 2007 regular session of the general assembly to organize and
13 correct statutes affected by this act, if necessary.

14 SECTION 74. An emergency is declared for this act.

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